



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Kevin Steensma
DOCKET NO.: 20-27731.001-R-1 through 20-27731.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kevin Steensma, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-27731.001-R-1	18-07-222-016-0000	7,246	31,955	\$39,201
20-27731.002-R-1	18-07-222-028-0000	5,217	3,550	\$8,767

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1-story dwelling of masonry exterior construction with 2,098 square feet of living area. The dwelling is approximately 67 years old. Features of the home include an unfinished basement, central air conditioning and a 1-car garage. The property has an approximately 16,082 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal petition indicated the basis of the appeal to be assessment inequity with respect to the improvement as the basis of the appeal. However, in support of this argument the appellant submitted information on four comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 8,125 to 12,237 square feet of land area and are improved with class 2-04 dwellings of masonry

or frame and masonry exterior construction ranging in size from 2,042 to 2,706 square feet of living area. The homes range in age from 49 to 61 years old. Each comparable has a basement, with one having finished area. Each dwelling has central air conditioning, one fireplace and a 2-car garage. The comparables sold from October 2017 to November 2019 for prices ranging from \$305,000 to \$550,000 or from \$126.77 to \$215.48 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced.

The board of review submitted one "Board of Review Notes on Appeal" for parcel 18-07-222-016-0000. The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$47,968. The subject's assessment reflects a market value of \$479,680 or \$228.64 per square foot of living area, land included. The subject property has total improvement assessment of \$35,505 or \$16.92 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three properties where comparable #1 also sold. Comparable #1 has a site size of 18,700 square feet of land area and is improved with a 1.5-story dwelling with frame and masonry exterior construction. The dwelling has 2,293 square feet of living area and is approximately 76 years old. The home has a basement with finished area, central air conditioning and a 2-car garage. This property sold in May 2019 for \$937,500 or \$408.85 per square foot of living area, land included. The three comparables have improvement assessments ranging from \$33,742 to \$55,522 or from \$18.42 to \$24.21 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proven by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted five comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #2 and #4 which sold in 2017 or 2018, less proximate to the January 1, 2020 that other properties in the record.

The Board finds the best evidence of market value to be appellant comparable #3 and board of review comparable #1 which sold more proximate to the lien date at issue. These properties are generally similar to the subject in location and classification, but present varying degrees of similarity to the subject in age, dwelling size, site size and other features, suggesting adjustments are needed to make these properties more equivalent to the subject. These two best comparables sold in May and November 2019 for prices of \$550,000 and \$937,500 or for \$203.25 and \$408.85 per square foot of living area, land included. The subject's market value of \$479,680 or \$228.64 per square foot of living area, land included falls below the two best comparables in this record on an overall market value basis and is bracketed by the two best comparables on a per square foot basis. After considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

Furthermore, the board of review submitted equity information on its three comparables. The equity comparables have improvement assessments ranging from \$18.42 to \$24.21 per square foot of living area. The subject has an improvement assessment of \$15.23 per square foot of living area which falls below the range established by only equity comparables in the record which demonstrates the subject property is uniformly assessed.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 18, 2024



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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