



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

APPELLANT: John White
DOCKET NO.: 20-27768.001-R-1
PARCEL NO.: 18-18-217-001-0000

The parties of record before the Property Tax Appeal Board are John White, 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 ***a reduction*** 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:

LAND: \$7,788
IMPR.: \$37,484
TOTAL: \$45,272

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 two-story dwelling of frame exterior construction with 2,336 square feet of living area. The dwelling is approximately 55 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car garage. The property has a 10,050 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that are located within the same assessment neighborhood code as the subject. The comparables consist of class 2-78 dwellings of frame exterior construction ranging in size from 2,135 to 2,642 square feet of living area. The homes are from 47 to 61 years old. Three comparables have basements with one having finished

area, and one comparable has crawl space foundation. Each dwelling has central air conditioning, one or two fireplaces and a 2-car garage. The parcels range in size from 9,350 to 12,484 square feet of land area. The comparables sold from June 2017 to December 2019 for prices ranging from \$382,500 to \$570,000 or from \$168.80 to \$215.75 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$45,272, for an estimated market value of \$452,720 or \$193.80 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,406. The subject's assessment reflects a market value of \$534,060 or \$228.62 per square foot of living area, land included, when using the 10% level of assessment for Cook County as determined by the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located within the same assessment neighborhood code as the subject. The comparables consist of class 2-78, 2-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,125 to 3,617 square feet of living area. The dwellings are from 7 to 60 years old. Each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces, and either a 2-car or a 3-car garage. The parcels range in size from 7,500 to 14,640 square feet of land area. The comparables sold from July 2017 to November 2020 for prices ranging from \$617,500 to \$1,150,000 or from \$290.15 and \$327.67 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 proved 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1 and #4 along with board of review comparable #3 that sold in 2017 and July 2018, which occurred less proximate in time to the January 1, 2020 assessment date at issue than other comparables in the record. In addition, the Board gives less weight to the board of review comparables #1, #2 and #4 which are significantly newer in age and larger in dwelling size when compared to the subject property.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, which sold proximate in time to the subject's assessment date and are similar to the subject in location, age, dwelling size, and some features. However, appellant's comparable #2 lacks a basement, unlike the subject, suggesting an upward adjustment for this feature would be needed

to make it more equivalent to the subject. These two comparables sold for prices of \$390,000 and \$520,000 or for \$182.67 and \$208.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$534,060 or \$228.62 per square foot of living area, including land, which is above the range established by the two best comparable sales in this record and is excessive. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment commensurate with the appellant's request is warranted.

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

AGENCY

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