



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

APPELLANT: Tom Melzl
DOCKET NO.: 20-34712.001-R-1
PARCEL NO.: 04-24-101-076-0000

The parties of record before the Property Tax Appeal Board are Tom Melzl, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:

LAND: \$68,072
IMPR.: \$76,529
TOTAL: \$144,601

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 28-year-old, 1.5-story, single-family dwelling of frame construction with 5,509¹ square feet of living area. Features of the home include a crawl space, central air conditioning, two fireplaces, and a three-car garage. The property has an 87,835 square foot site located in Northfield, Northfield Township, Cook County. The property is a class 2-04 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 an appraisal estimating the subject property had a market value of

¹ The board of review reports that the subject has 5,035 square feet of living area. The appraiser reports that the subject had 5,509 square feet of living area. The appraisal contained a detailed floor plan and an area calculation summary with a detailed breakdown of the net "livable area" for the subject. The board finds that the subject had 5,509 square feet of living area.

\$1,425,000 as of January 1, 2019. The appraisal was prepared by Mark F. VanderPloeg, a certified general real estate appraiser. The appraisal developed the sales approach to market value. Under the sales comparison approach to market value the appraiser examined sales comparable properties that sold either in 2017 or 2018. The appraisers adjusted the comparable properties for differences from the subject. Based on the foregoing, the appraisers opined a market value of \$1,425,000 as of January 1, 2019, for the subject property.

Furthermore, the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2019-33170.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$144,601 on the evidence submitted by the parties. The tax years 2019 and 2020 are within the same general assessment period for Northfield Township and the appellant disclosed in section 1b of the submitted residential appeal form that the subject property is an owner-occupied residence.

In a brief entitled Summary of Relief Requested appellant argues that the median level of assessment for the subject should be reduced from 10% to 8.33% based on a recent sales ratio study performed by the Illinois Department of Revenue for class 2 properties in Cook County². Based on this argument, the appellant requested a reduction in the subject's total assessment to \$118,702.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,601 with an improvement assessment of \$76,529 or \$15.30 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,601. The subject's total assessment reflects a market value of \$1,446,010 or \$262.48³ per square foot of living area, including land, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on three sales comparable properties.

Conclusion of Law

As a preliminary matter the Board addresses the appellants' contention of law argument. The Board accords no weight to the appellant's argument that the Illinois Department of Revenue's recent sales-ratio study median level of assessment of "8.33%" of recent sales prices should apply to the subject. The appellant did not provide sufficient evidence such as supplemental reports, material, or any evidence confirming their assertion that the median level of assessment was what they purported it to be. Scant argument alone, without supporting evidence, is

² Appellant submitted an Illinois Department of Revenue document titled "2020 Cook County Tentative Multiplier Announced" as evidence in support of the reduction in the median level of assessment for the subject.

³ Based on the boards finding that the subject had 5,509 square feet of living area.

insufficient to grant a reduction based on the level of assessment. Accordingly, the Board will apply the assessment level as established by the Cook County Real Property Assessment Classification Ordinance of 10% to any market value established by the Board.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2019 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

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

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. Additionally, "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board takes official notice that it rendered a decision lowering the subject's assessment for tax year 2019 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2019 and the instant tax year of 2020 are in the same general assessment period for Northfield Township. The Board further finds that the subject is owner-occupied based on the appellant's response to Section 1b of the residential appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction after the Board's decision for the 2019 tax year, or that the Board's decision for the 2019 tax year was reversed or modified upon review. For these reasons, the Board finds by a preponderance of the evidence, that the subject's assessment should be carried forward to the 2020 tax year, pursuant to section 16-185 of the Property Tax Code, to reflect the Board's decision for the 2019 tax year, plus the application of an equalization factor, if any⁴.

⁴ The final BOR assessment amount for the lien year is the same amount of the Property Tax Appeal Board decision lowering the assessment for the first year of the triennial of 2019 resulting in a *no change* for this appeal. Additionally, the Board notes that the comparable sales relied upon in the appraisal occurred in 2016 and 2017. These comparable properties would have been given no or little weight because their sales occurred between 2016 and 2017 and thus too remote in time from the January 1, 2020, assessment date of this appeal to be indicative of market value.

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: April 15, 2025



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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