



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

APPELLANT: Anthony Pick
DOCKET NO.: 20-35258.001-R-1 through 20-35258.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Anthony Pick, 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
20-35258.001-R-1	04-10-110-013-0000	18,798	0	\$18,798
20-35258.002-R-1	04-10-110-014-0000	19,301	80,258	\$99,559

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 two parcels identified as property index numbers (PINs) 04-10-110-013-0000 and 04-10-110-014-0000, where PIN -013 is a vacant parcel and PIN -014 is an improved parcel. The improved parcel consists of a two-story dwelling of masonry exterior construction with 4,152 square feet of living area. The dwelling is approximately 15 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 3-car garage. The subject's two parcels have a combined total site size of approximately 36,285 square feet.¹ The property is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board finds the best description of the subject's site size was provided by the appellant.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted information on four comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-08 properties that are improved with dwellings of masonry exterior construction ranging in size from 4,286 to 4,903 square feet of living area. The dwellings range in age from 22 to 31 years old. The comparables each have a full basement, two of which have finished area. Each comparable has central air conditioning, a fireplace and a 3-car or a 3½-car garage. The comparables have improvement assessments that range from \$76,917 to \$86,900 or from \$17.30 to \$17.95 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$73,366 or \$17.67 per square foot of living area.

The appellant also submitted a copy of the Cook County Board of Review decision that depicted the final assessments for each of the two parcels under appeal. Combining the final assessments of these two parcels, the subject has a total assessment of \$118,357. The subject has an improvement assessment of \$80,258 or \$19.33 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" providing assessment information on only one parcel under appeal.²

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-08 properties that are improved with two-story dwellings of frame or masonry exterior construction ranging in size from 3,975 to 4,762 square feet of living area. The dwellings range in age from 1 to 15 years old. Each comparable has a full basement with finished area, central air conditioning, one to four fireplaces and a 2-car or a 3-car garage. The comparables have improvement assessments that range from \$101,233 to \$126,875 or from \$23.92 to \$26.64 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3 and #4, as well as board of review comparables #2, #3 and #4 which differ from the subject in dwelling size and/or age.

² The board of review did not include the land assessment or site size of the vacant parcel identified as PIN 04-10-110-014-0000.

The Board finds the appellant's comparable #2 and board of review comparable #1 are similar to the subject in location and dwelling size. However, the Board finds both of these comparables have basement finish, unlike the subject and the appellant's comparable #2 is 8 years older than the subject dwelling, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these best comparables have improvement assessments of \$78,258 and \$115,163 or \$17.70 and \$25.39 per square foot of living area. The subject's improvement assessment of \$80,258 or \$19.33 per square foot of living area is bracketed by the two best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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

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: _____

July 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Anthony Pick, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602