



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

APPELLANT: Nels Nelson  
DOCKET NO.: 20-35259.001-R-1 through 20-35259.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Nels Nelson, 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    |
|------------------|--------------------|--------|---------|----------|
| 20-35259.001-R-1 | 04-34-209-012-0000 | 23,400 | 43,255  | \$66,655 |
| 20-35259.002-R-1 | 04-34-209-023-0000 | 11,571 | 0       | \$11,571 |

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 2019 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 with one parcel being improved with a 2-story dwelling of masonry exterior construction with 2,555 square feet of living area. The dwelling is approximately 77 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 2-car garage. The property has a combined 18,000 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-06 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 neighborhood code as the subject. The comparables have lots ranging in size from 8,694 to 39,506 square feet of land area. The parcels are each improved with class 2-06 dwellings of

masonry or frame and masonry exterior construction ranging in size from 2,557 to 4,024 square feet of living area. The homes range in age from 65 to 79 years old. The comparables each have an unfinished basement, central air conditioning, one fireplace, and either a 2-car or a 2.5-car garage. The comparables sold from February 2017 to June 2020 for prices ranging from \$677,500 to \$815,000 or from \$186.38 to \$264.96 per square foot of living area, land included.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$56,295. The requested assessment would reflect a total market value of \$562,950 or \$220.33 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated May 10, 2021 which disclosed the subject has a total assessment for the two parcels of \$78,226. The subject's total assessment reflects a market value of \$782,260 or \$306.17 per square foot of living area, land included, when applying the 2020 level of assessment of 10.00% for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a different total assessment for the subject than the final decision provided by the appellant. Nevertheless, in support of its contention of the correct assessment, the board of review submitted information on three equity comparables with varying degrees of similarity to the subject. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board gives no weight to the board of review's equity evidence, as it is not responsive to the appellant's overvaluation argument.

The Board finds the only evidence of market value are the four comparable sales provided by the appellant. The Board finds the best evidence of market value in this record to be the appellant's comparable #4 which is most similar to the subject in age and dwelling size with varying degrees of similarity in other features. However, the Board finds this sole comparable sale does not by itself provide sufficient evidence to establish the market value of the subject property. The Board finds the appellant's comparables #1 and #3 sold in 2017 and 2018, respectively, and are less probative of the subject's market value as of the January 1, 2020 assessment date at issue as well as finding the appellant's comparables #1, #2, and #3 to be considerably larger homes than the subject. Therefore, based on the market value evidence in this record, the Board finds a reduction in the subject's assessment based on overvaluation 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



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: \_\_\_\_\_

August 20, 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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