



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

APPELLANT: John & Karan Janney  
DOCKET NO.: 20-35289.001-R-1  
PARCEL NO.: 04-23-302-047-1007

The parties of record before the Property Tax Appeal Board are John & Karan Janney, the appellants, 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:

**LAND:** \$4,101  
**IMPR.:** \$35,899  
**TOTAL:** \$40,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 one individual residential condominium unit located within an 8-unit condominium building that is approximately 45 years old. The unit (Unit G) has a 12.50% ownership interest in the condominium building.<sup>1</sup> The building has a 32,013 square foot site and is located in Glenview, Northfield Township, Cook County. The subject unit is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on one comparable sale located in the same condominium building as the subject. The comparable (Unit D) is a class 2-99 condominium unit has a 12.50% ownership interest in the condominium building and sold in February 2019 for a price of \$375,000.

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<sup>1</sup> The best description of the subject was gleaned from the evidence presented by the board of review.

In a brief prepared by counsel, the appellant reported that based on market conditions, sales from 2016 to 2019 were included an attached condominium analysis referred to as Exhibit A. The appellants reported one sale for Unit D took place during the relevant time frame and the gross sale was adjusted by a 5% personal property allocation to derive an adjusted sales price. In Exhibit A, the appellants provided a detailed analysis of units in the condominium building which included the percent ownership and assessment information for each condominium unit within the building. The attached analysis included an unexplained entry in a column labeled "Actual Sales Ratio" for the sale of Unit D of 0.1182. The appellants calculated a "Corrected Improvement Assessment" and "Corrected Total Assessment" for each of the eight condominium units which totaled \$257,210.61 and \$290,018.61, respectively, for the eight units combined. Based on the foregoing evidence, appellants requested a reduction in the total assessment of the condominium unit under appeal to \$36,252 with an improvement assessment of \$32,151.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the combined assessment for the unit under appeal of \$40,000. The subject unit's combined assessment reflects a market value of \$400,000, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-99 of 10%.

In support of its contention of the correct assessment, the board of review submitted a document entitled Condominium Analysis Results for 2020 in which it used two sales, including the appellants' sale for Unit D and one additional sale for Unit E. The sales occurred in February 2019 and November 2020 for prices of \$375,000 and \$425,000, respectively, for a combined sales price of \$800,000 with a combined 25.00% ownership interest in the condominium. Dividing the total consideration by the percentage of ownership in the condominium resulted in a full value for the condominium building of \$3,200,000 and applying the 10% Ordinance level of assessment for class 2-99 property results in a total combined assessment for the condominium building of \$320,000.

Based on the foregoing evidence and analysis, the board of review requested confirmation of the subject unit's assessment.

### **Conclusion of Law**

The appellants contend 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 record evidence establishes that no reductions in the subject's assessment is warranted.

The appellants provided a grid analysis of the eight residential condominium units located within the subject's condominium building, one of which has a sale date in February 2019, proximate in time to the subject's lien date at issue. The board of review provided a sales analysis of two sales in the subject's condominium, one which was presented by the appellants along with an

additional sale from a unit in the condominium building, which is also proximate in time to the lien date of January 1, 2020, to support its position before the Property Tax Appeal Board.

The Board has given little weight to the appellant's analysis of valuation which made an unexplained and unsupported 5% deduction for personal property in computing the value of the unit that sold. The analysis also contained corrected assessments, individually and in total, for the eight units in the condominium building for which the underlying calculations were unexplained and unsupported.

The Board finds the best evidence of market value to be the two sales located in the subject's condominium building provided by the board of review. The sales occurred in February 2019 and November 2020 for prices of \$375,000 and \$425,000, respectively, for a combined sales price of \$800,000 with a combined 25.00% ownership interest in the condominium. The board of review calculated the sales prices of the condominium units that sold and utilized the percentage interest of ownership in the units that sold indicating a full value for the condominium property of \$3,200,000. Multiplying the full value of the condominium building by the percentage of ownership in the condominium unit under appeal of 12.50% results in a market value of \$400,000 and applying the 10% Ordinance level of assessment for class 2-99 property results in an assessment for the unit under appeal of \$40,000, which is identical to the total assessment of the unit under appeal in this matter.

Based on this evidence, the Board finds a reductions in the subject residential unit's assessment is not 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: \_\_\_\_\_

October 15, 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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