



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

APPELLANT: Alexander Buchan
DOCKET NO.: 20-35337.001-R-1
PARCEL NO.: 04-06-103-021-0000

The parties of record before the Property Tax Appeal Board are Alexander Buchan, 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:

LAND: \$13,044
IMPR.: \$38,745
TOTAL: \$51,789

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 2-story dwelling of frame and masonry exterior construction with 2,807 square feet of living area. The dwelling is approximately 36 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 3-car garage. The property has a 10,870 square foot site and is located in Northbrook, Northfield 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 comparables with the same assessment neighborhood code as the subject. The comparables are class 2-78 properties with sites ranging in size from 13,173 to 21,712 square feet of land area and are improved with dwellings of masonry exterior construction ranging in size from 2,682 to 3,514 square feet of living area. The comparables are

36 to 40 years old and have full unfinished basements. Each comparable is reported to have central air conditioning, one fireplace and a 2-car or a 3-car garage. The comparables sold from December 2018 to March 2020 for prices ranging from \$410,100 to \$532,500 or from \$142.00 to \$168.30 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,789. The subject's assessment reflects a market value of \$517,890 or \$184.50 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%. In support of its contention of the correct assessment the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject and located on the same block or within a ¼ mile from the subject. The comparables are class 2-78 properties that have sites ranging in size from 8,385 to 10,892 square feet of land area and are improved with 2-story dwellings of frame and masonry exterior construction that range in size from 2,808 to 3,164 square feet of living area. The dwellings are 30 to 41 years old and have partial or full unfinished basements. Each comparable has central air conditioning, one fireplace and a 2-car garage. The comparables sold from May 2017 to December 2019 for prices ranging from \$1 to \$800,000 or from \$0.00 to \$252.84 per square foot of living area, including land.

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.

The record contains eight comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #3 due to differences in dwelling or site sizes when compared to the subject. The Board gives less weight to board of review comparable #1 which sold in 2017, less proximate in time to the January 1, 2020 assessment date than the other comparable sales in the record. The Board gives less weight to board of review comparable #2 as it reportedly sold for \$1, which appears to be an outlier and not reflective of market value.

The Board finds the best evidence of market value to be appellant's comparable #4 and board of review comparables #3 and #4 which overall are more similar to the subject in location, age, dwelling size and features. These comparables sold from December 2018 to August 2019 for prices ranging from \$532,500 to \$610,000 or from \$168.30 to \$195.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$517,890 or \$184.50 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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

Alexander Buchan, 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