



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

APPELLANT: Dennis Yohe  
DOCKET NO.: 20-35352.001-R-1  
PARCEL NO.: 04-10-404-053-0000

The parties of record before the Property Tax Appeal Board are Dennis Yohe, 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 **A Reduction** 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:** \$26,428  
**IMPR.:** \$21,772  
**TOTAL:** \$48,200

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 is improved with a multi-level single family dwelling of masonry exterior construction containing 1,853 square feet of living area. The dwelling was constructed in 1958 and is approximately 62 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, one fireplace, 2½ bathrooms, and an attached two-car garage. The property has a 25,170 square foot site located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-34 split-level residence 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 three comparable sales composed of class 2-34 split-level dwellings of frame and masonry exterior construction that range in size from 1,611 to 2,315 square feet of living area. The homes are either 57 or 63 years old. Each comparable has a

partial basement with a formal recreation room, central air conditioning, one fireplace, 2 or 2½ bathrooms, and an attached two-car garage. The comparables have sites ranging in size from 9,900 to 11,868 square feet of living area and have the same assessment neighborhood code as the subject property. These properties sold from June 2018 to September 2019 for prices ranging from \$400,000 to \$580,000 or from \$220.14 to \$270.02 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$45,750.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,028. The subject's assessment reflects a market value of \$540,280 or \$291.57 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-34 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales composed of class 2-34 split level dwellings of frame and masonry exterior construction that range in size from 1,800 to 2,198 square feet of living area. The dwellings range in age from 54 to 62 years old. Each comparable has a partial basement with a formal recreation room, central air conditioning, one fireplace, 2½ bathrooms, and a two-car garage. The comparables have sites ranging in size from 10,028 to 29,400 square feet of land area. The comparables are located in Northfield Township but only comparable #1 is located in the same city as the subject and has the same assessment neighborhood code as the subject property. Comparables #2, #3 and #4 are located in Glenview and have a different neighborhood code than the subject property. Comparables #1 and #3 are reported to have sold in October 2019 and February 2020, respectively, each for a price of \$1. Comparables #2 and #4 sold in September 2018 and July 2017 for prices of \$745,000 and \$669,689 or for \$338.94 and \$364.75 per square foot of living area, including land, respectively.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on seven comparable sales to support their respective positions. The Board gives little weight to board of review comparable sales #1 and #3, as each sold for a price of \$1, which does not appear to be representative of a typical purchase price or the fair cash value of a residential property absent some duress or severe defect in the property. The Board gives less weight to board of review comparables #2 and #4 as these properties differ from the subject in location and comparable #4 sold least proximate in time to the assessment date at issue relative to all of the sales in the record. The Board finds the best evidence of market value to be the appellant's comparables sales due to location and the sales dates being relatively proximate in time to the assessment date at issue. Each of the appellant's comparables has similar features as the subject dwelling but each has a smaller site than the subject suggesting upward adjustments for land area may be appropriate. Nevertheless, the appellant's comparables

sold for prices ranging from \$400,000 to \$580,000 or from \$220.14 to \$270.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$540,280 or \$291.57 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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

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