



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

APPELLANT: Abby Young
DOCKET NO.: 20-35354.001-R-1
PARCEL NO.: 04-09-204-001-0000

The parties of record before the Property Tax Appeal Board are Abby Young, 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: \$10,989
IMPR.: \$20,272
TOTAL: \$31,261

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 one-story dwelling of frame and masonry exterior construction containing 1,296 square feet of living area. The dwelling was constructed in 1955 and is approximately 65 years old. Features of the home include a full basement with a formal recreation room, one fireplace, 1½ bathrooms, and an attached one-car garage.¹ The property has an 8,971 square foot site located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

¹ In section III of the appeal the appellant described the home as not having central air conditioning. In Section V of the appeal the appellant described the home as having central air conditioning. The board of review described the dwelling as not having central air conditioning, which was not refuted by the appellant in rebuttal. For purposes of this appeal, on this record, the Board finds the subject dwelling does not have central air conditioning.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four assessment equity comparables composed of class 2-03 dwellings of frame or frame and masonry exterior construction that range in size from 1,036 to 1,288 square feet of living area. The homes range in age from 65 to 72 years old. Each property has a full basement with one having finished area, central air conditioning, 1 or 1½ bathrooms, and a one car garage. Three comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$12,665 to \$16,767 or from \$12.01 to \$13.58 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$16,472.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,261. The subject property has an improvement assessment of \$20,272 or \$15.64 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-03 properties improved with one-story dwellings of frame and masonry exterior construction that range in size from 1,071 to 1,498 square feet of living area. The homes range in age from 64 to 71 years old. Each property has a full or partial basement with one having finished area, one comparable has central air conditioning, three comparables have one fireplace, each property has 1½ or 2 bathrooms, and each comparable has a one-car garage. The comparables have the same assessment neighborhood code as the subject. These properties have improvement assessments ranging from \$20,552 to \$27,580 or from \$18.39 to \$19.19 per square foot of living area.

Conclusion of Law

The appellant 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 information on eight assessment equity comparables provided by the parties to support their respective positions. The Board gives less weight to the appellant's comparables and board of review comparable #1 as each of these properties has central air conditioning whereas the subject property does not have this amenity. Board of review comparables #2, #3 and #4 are given the most weight as these homes have varying degrees of similarity to the subject in features and, most importantly, do not have central air conditioning, like the subject dwelling. These comparables have improvement assessments that range from \$20,552 to 27,122 or from \$18.39 to \$19.19 per square foot of living area. The subject's improvement assessment of \$20,272 or \$15.64 per square foot of living area falls below the range established by the best comparables in this record. Based on this record 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

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