



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

APPELLANT: Warren & Winnie Zhu
DOCKET NO.: 20-35356.001-R-1
PARCEL NO.: 04-16-306-004-0000

The parties of record before the Property Tax Appeal Board are Warren and Winnie Zhu, 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: \$26,037
IMPR.: \$78,990
TOTAL: \$105,027

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 is improved with a two-story dwelling of masonry exterior construction containing 6,312 square feet of living area. The dwelling is approximately 7 years old. Features of the home include a full basement with a recreation room, central air conditioning, two fireplaces, 5½ bathrooms, and an attached three-car garage. The property has a 20,029 square foot site located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables composed of class 2-09 dwellings of masonry exterior construction that range in size from 5,182 to 6,901 square feet of living area. The homes range in age from 12 to 68 years

old. Each home has a full basement with two having finished area, central air conditioning, one to three fireplaces, five full bathrooms, one or two half-bathrooms, and from a 3-car to a 4-car attached garage. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$55,210 to \$74,201 or from \$10.65 to \$11.26 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$68,359.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,027. The subject property has an improvement assessment of \$78,990 or \$12.51 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 consisting of class 2-09 properties improved with two-story dwellings of masonry construction that range in size from 5,333 to 6,203 square feet of living area. The homes range in age from 12 to 14 years old. Each property has a full basement with two having finished area, central air conditioning, four or five full bathrooms, one or two half-bathrooms, and a 3-car or a 4-car garage. Three comparables have 2 or 3 fireplaces. The comparables have the same assessment neighborhood code as the subject property and are located either in the same block as the subject or approximately ¼ of a mile from the subject. Their improvement assessments range from \$72,475 to \$108,235 or from \$13.56 to \$17.45 per square foot of living area.

Conclusion of Law

The appellants contend assessment inequity regarding the improvements 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellants' comparable #2 due to differences from the subject in size and age as this property is improved with a home that is approximately 9% larger and 55 years older than the subject dwelling. The Board gives less weight to appellants' comparable #3 and board of review comparables #1 and #2 due to differences from the subject dwelling in size as these comparables are from approximately 11% to 18% smaller than the subject home. The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #4 and board of review comparables #3 and #4, which are most similar to the subject dwelling in size. These homes are from 5 to 9 years older than the subject dwelling, suggesting upward adjustments for age may be justified. Additionally, appellants' comparable #1 and board of review comparable #4 have unfinished basements, unlike the subject's finished basement area, suggesting upward adjustments for basement finish may be justified for these two properties. Finally, board of review comparable #3 has no fireplace, whereas the subject has two fireplaces, again suggesting an upward adjustment to this comparable may be appropriate to make it more equivalent to the

subject for this feature. Nevertheless, these four comparables have improvement assessments that range from \$67,114 to \$108,235 or from \$10.67 to \$17.45 per square foot of living area. The subject's improvement assessment of \$78,990 or \$12.51 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments. Based on this record the Board finds the appellants 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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