FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Barbara Lehman
DOCKET NO.:	20-35640.001-R-1
PARCEL NO.:	04-35-123-035-0000

The parties of record before the Property Tax Appeal Board are Barbara Lehman, 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:	$18,720
IMPR.:	$27,000
TOTAL:	$45,720

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 1,880 square feet of living area. The dwelling is approximately 58 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 2-car garage. The property has an approximately 14,400 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted four equity comparables that are located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-04 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,869 to 2,569 square feet of living area. The dwellings range in age from 55 to 101 years old. Each comparable has a basement, one with finished area, central air conditioning and a 2-car garage. Two comparables each have one fireplace. The comparables have improvement assessments that range from $22,830 to $38,521 or from $10.20 to $14.99 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $25,154 or $13.38 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $47,699. The subject property has an improvement assessment of $28,979 or $15.41 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 located in the same assessment neighborhood code as the subject and either a ¼ of a mile from the subject or on the same block as the subject property. The comparables are improved with class 2-04 or 2-05, of 1-story, 1.5-story or 2-story dwellings of either masonry or frame exterior construction ranging in size from 1,418 to 3,009 square feet of living area. The dwellings range in age from 60 to 99 years old. Each comparable has a basement, one with finished area and a 1-car, a 2-car, or a 2.5-car garage. Two comparables each have central air conditioning and three comparables each have one fireplace. The comparables have improvement assessments that range from $22,970 to $45,927 or from $14.10 to $16.20 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The record contains eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #4 as well as the board of review comparables, due to their substantial differences from the subject in dwelling size and/or age.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3. The Board finds that these two comparables are most similar to the subject in location, design, age and features. However, one of the comparables is slightly larger in dwelling sizes and lacks a finished basement when compared to the subject, suggesting adjustments would be required to make this comparable more equivalent to the subject. Nevertheless, these two most similar comparables have improvement assessments of $25,026 and $30,329 or $13.39 and $14.92 per square foot of living area, respectively. The subject's improvement assessment of $28,979 or $15.41 per square foot of living area, is bracketed by the two best comparables in this record on an overall improvement assessment but greater than the two comparables on a per square foot basis. After considering adjustments to the two best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the 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

Member

DISSENTING:

C E R T I F I C A T I O N

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: August 20, 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

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