



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

APPELLANT: Margaret Gasior
DOCKET NO.: 20-36731.001-R-1
PARCEL NO.: 04-10-103-021-0000

The parties of record before the Property Tax Appeal Board are Margaret Gasior, the appellant, by attorney Ellen G. Berkshire of Verros Berkshire, PC in Oakbrook Terrace, 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: \$10,237
IMPR.: \$28,798
TOTAL: \$39,035

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 masonry exterior construction containing 2,026 square feet of living area. The dwelling is approximately 56 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces, 2½ bathrooms, and an attached two-car garage. The property has a 9,750 square foot site located in Northbrook, 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 inequity regarding 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 2-04 properties of frame and masonry exterior construction ranging in size from 1,875 to 2,133 square feet of living area. The homes range in age from 57 to 68 years old. Three comparables have full or partial basements with one having a

formal recreation room and one comparable has a slab foundation. Each property has central air conditioning, one fireplace, one to three bathrooms, and a one-car attached garage. The comparables have the same assessment neighborhood code as the subject. Their improvement assessments range from \$23,364 to \$27,328 or from \$11.36 to \$13.61 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$25,447.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,035. The subject property has an improvement assessment of \$28,798 or \$14.21 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 2-04 properties improved with one-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,029 to 2,117 square feet of living area. The homes range in age from 45 to 56 years old. Two comparables have full or partial basements with one having a formal recreation room, one comparable has a crawl space foundation, and one comparable has a slab foundation. Three comparables have central air conditioning. Each property has one fireplace, 2 or 2½ bathrooms, and a 2-car or a 2½-car garage. Comparable #2 has the same assessment neighborhood code as the subject property. The comparables have improvement assessments that range from \$30,567 to \$51,267 or from \$14.44 to \$24.55 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 parties submitted information on eight assessment equity comparables with the same classification code as the subject property to support their respective positions. The Board gives less weight to board of review comparable #1 due to differences from the subject in location and the property's improvement assessment appears to be an outlier relative to the remaining comparables in the record. The Board gives less weight to board of review comparable #3 due to differences from the subject in location and foundation. The Board gives less weight to board of review comparable #4 due to differences from the subject property in location and dwelling age. The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparable #2. These five comparables have the same neighborhood code as the subject property and are improved with homes relatively similar to the subject in size. Appellant's comparables #1, #2 and #4 are either 9 or 13 years older than the subject dwelling indicating that upward adjustments for age may be appropriate. Appellant's comparable #1 has a slab foundation, inferior to the subject's partial basement, suggesting an upward adjustment to this comparable to make the property more equivalent to the subject for this feature would be justified. The Board also finds each of the appellant's comparables has one less fireplace than the subject and a smaller garage than the subject, again suggesting each property would require

upward adjustments to make the property more equivalent to the subject for these characteristics. Board of review comparable #2 has a crawl space foundation, inferior to the subject's partial basement, suggesting an upward adjustment to this comparable to make the property more equivalent to the subject for this feature would be appropriate. Conversely, appellant's comparables #2 and #3 have either a full basement or a partial basement with finished basement area, superior to the subject's partial unfinished basement, indicating these two properties may need a downward adjustment to make them more equivalent to the subject for these features. Nevertheless, these five comparables have improvement assessments that range from \$23,364 to \$30,567 or from \$11.36 to \$14.44 per square foot of living area. The subject's improvement assessment of \$28,798 or \$14.21 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 to the comparables to make them more equivalent to the subject property. 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



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: _____

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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