



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

APPELLANT: Gerald Karlin
DOCKET NO.: 20-36820.001-R-1
PARCEL NO.: 04-34-300-032-0000

The parties of record before the Property Tax Appeal Board are Gerald Karlin, the appellant, by attorney Anthony Lewis, of the Law Offices of Gary H. Smith in Chicago; 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: \$12,201
IMPR.: \$45,799
TOTAL: \$58,000

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 exterior construction with 3,621 square feet of living area. The dwelling was constructed in 1986 and is approximately 34 years old. Features of the home include a basement within finished area, central air conditioning, a fireplace, and a 2-car garage. The property has an approximately 9,960 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 property 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 two pages of a four page appraisal, plus an addendum and exhibits, estimating the subject property had a market value of \$580,000 as of January 1, 2020. The use

of the report was restricted to the Cook County taxing authorities and no signature page of an appraiser was included with the appellant's submission.¹

Page 2 of the report presents information on three comparable sales located within 0.9 of a mile from the subject. The parcels range in size from 9,863 to 10,640 square feet of land area and are improved with 2-story homes of masonry or masonry and frame exterior construction ranging in size from 3,540 to 4,072 square feet of living area. The dwellings are 20 or 31 years old. Two homes each have a basement, one of which has finished area. Each home has central air conditioning, a fireplace, and a 2-car garage. The comparables sold from July 2019 to February 2020 for prices ranging from \$550,000 to \$610,000 or from \$135.07 to \$163.84 per square foot of living area, including land. Page 2 indicates adjustments to the comparables for differences from the subject in site size, quality of construction, room count, dwelling size, foundation type, basement finish, and functionality utility, to arrive at adjusted prices ranging from \$552,990 to \$586,450. An appraised value conclusion of \$580,000 as of January 1, 2020 is presented at page 2 of the report.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,446. The subject's assessment reflects a market value of \$754,460 or \$208.36 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparables but did not present any sale data for three of these comparables. The board of review reported comparable #3 sold for \$1 on October 4, 2019. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 record contains two pages from an appraisal report submitted by the appellant and one sale presented by the board of review. The Board gives less weight to the appraised value conclusion as the appellant did not submit a complete appraisal report that identifies an appraiser and contains the signature of the appraiser preparing the report. Moreover, the report states that it is restricted to use by the Cook County taxing authorities. For these reasons, the Board finds this

¹ The Board notes qualification pages were included for Mitchell J. Perlow, MAI, a certified general real estate appraiser, and Harry M. Fishman, a certified general real estate appraiser.

report states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented on page 2 of the appraisal and by the board of review.

The Board gives less weight to the sale presented by the board of review as it was reported this property sold for \$1, which suggests this transfer was not an arm's length sale. The Board also gives less weight to appraisal sale #2, which is less similar to the subject in dwelling size and foundation type than the other sales in this record.

The Board finds the best evidence of market value to be the appraisal sales #1 and #3, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, site size, location, and features, although one home is newer than the subject and one home lacks finished basement area that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$580,000 and \$610,000 or \$163.84 and \$156.73 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$754,460 or \$208.36 per square foot of living area, including land, which falls above the best two comparable sales in the record and appears to be excessive after considering appropriate adjustments to the best comparables for differences from the subject. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: _____

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Gerald Karlin, by attorney:
Anthony Lewis
Law Offices of Gary H. Smith
640 N. La Salle Drive
Suite 495
Chicago, IL 60654

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602