



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

APPELLANT: Stephen Lee
DOCKET NO.: 20-37164.001-R-1
PARCEL NO.: 04-17-300-058-0000

The parties of record before the Property Tax Appeal Board are Stephen Lee, the appellant, by attorney Kevin Fanning, of Fanning Law, LLC 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 **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: \$28,560
IMPR.: \$50,592
TOTAL: \$79,152

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 masonry exterior construction with 5,142 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 3-car garage. The property has a 40,800 square foot site and is 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 appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with class 2-09 homes of masonry or frame and masonry exterior construction ranging in size from 6,179 to 8,464 square feet of living area. The dwellings range

in age from 15 to 58 years old. Each home has a basement, three of which have finished area, central air conditioning, one or two fireplaces, and from a 2-car to a 4-car garage. The comparables have improvement assessments ranging from \$51,901 to \$82,016 or from \$8.11 to \$9.69 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$46,792.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,152. The subject property has an improvement assessment of \$50,592 or \$9.84 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 within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-09 homes of masonry or stucco exterior construction ranging in size from 5,147 to 6,706 square feet of living area. The dwellings range in age from 12 to 20 years old. Each home has a basement with finished area, central air conditioning, one to three fireplaces, and from a 3-car to a 4-car garage. The comparables have improvement assessments ranging from \$70,742 to \$85,785 or from \$12.79 to \$14.34 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables differ from the subject in exterior construction, age, basement finish, garage size, and/or other improvements.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #1, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2, #3, and #4, which are more similar to the subject in dwelling size, location, and some features, although these homes are significantly newer than the subject and each has finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$70,742 to \$76,729 or from \$13.40 to \$14.34 per square foot of

living area. The subject's improvement assessment of \$50,592 or \$9.84 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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

AGENCY

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

APPELLANT

Stephen Lee, by attorney:
Kevin Fanning
Fanning Law, LLC
200 N. LaSalle St.
Suite 1550
Chicago, IL 60601

COUNTY

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