



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

APPELLANT: Kimberly Ptak
DOCKET NO.: 20-37531.001-R-1
PARCEL NO.: 04-25-115-035-0000

The parties of record before the Property Tax Appeal Board are Kimberly Ptak, 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 **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: \$15,608
IMPR.: \$59,392
TOTAL: \$75,000

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 is improved with a two-story dwelling of frame and masonry exterior construction containing 3,631 square feet of living area. The dwelling is approximately 52 years old. Features of the home include a basement, central air conditioning, one fireplace, 3½ bathrooms, and an attached two-car garage. The property has a 15,228 square foot site located in Glenview, Northfield Township, Cook County. The property is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity regarding the improvement assessment as the bases of the appeal. In support of the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$750,000 as of June 7, 2019. The appraisal was prepared by John Murphy, a State of Illinois Certified Residential Real Estate Appraiser. The appraiser determined the subject's existing use is the property's

highest and best use and the property rights appraised was the fee simple interest. The appraiser described the home as having 3,631 square feet of living area, a full finished basement, 2½ bathrooms, and a two-car attached garage located on a 15,228 square foot site.

The appraiser developed the sales comparison approach to value using three comparable sales located in Glenview within approximately .50 of a mile from the subject property. The comparables are improved with two-story dwellings that range in size from 3,100 to 3,560 square feet of living area. The homes range in age from 36 to 52 years old. Each property has a full basement with one having finished area, 2½ bathrooms, and either a two-car or a three-car attached garage. These properties have sites ranging in size from 15,938 to 16,775 square feet of land area. The sales occurred in December 2018 or May 2019 for prices ranging from \$660,000 to \$770,000 or from \$192.98 to \$235.48 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$697,100 to \$766,400 and estimated the subject property had a market value of \$750,000.

With respect to the assessment equity argument the appellant submitted information on four assessment equity comparables improved with two-story dwellings of frame and masonry exterior construction that range in size from 3,471 to 3,712 square feet of living area. The dwellings range in age from 49 to 53 years old. Each property has a full or partial basement with one having finished area, one fireplace, 2 or 3 bathrooms and an attached two-car garage. The comparables have the same classification code and neighborhood code as the subject property and are located from approximately .2 to .7 of a mile from the subject. Their improvement assessments ranged from \$52,869 to \$59,082 or from \$14.95 to \$16.54 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$57,769 and the total assessment be reduced to \$73,377.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,698. The subject's assessment reflects a market value of \$776,980 or \$213.99 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2 property of 10%. The subject has an improvement assessment of \$62,090 or \$17.10 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables composed of class 2-78 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 3,256 to 3,502 square feet of living area. The homes range in age from 42 to 54 years old. Each property has a full or partial basement with two having formal recreation rooms, central air conditioning, one or two fireplaces, 2½ to 4 bathrooms, and a two-car or a three-car garage. The comparables have the same assessment neighborhood code as the subject and are located within approximately ¼ of a mile from the subject. Their improvement assessments range from \$56,361 to \$66,578 or from \$17.31 to \$19.28 per square foot of living area.

Conclusion of Law

The appellant contends in part 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 Board finds the only evidence of market value in this record to be the appraisal submitted by the appellant estimating the subject property had a market value of \$750,000 as of June 7, 2019. The subject's assessment reflects a market value of \$776,980, which is above the only evidence of market value in the record. Based on this evidence the Board finds a reduction in the subject's assessment to \$75,000 to reflect the appraised value is appropriate.

The appellant also argued assessment inequity regarding the improvement assessment as an alternative 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, after considering the reduction to the subject's assessment based on the market value finding herein, resulting in an improvement assessment of \$59,392 or \$16.36 per square foot of living area, which is within the range of the comparables submitted by the parties, a further reduction in the subject's assessment is not warranted.

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: _____

October 15, 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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