



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

APPELLANT: Kevin Farrell
DOCKET NO.: 20-39510.001-R-1
PARCEL NO.: 04-13-106-032-0000

The parties of record before the Property Tax Appeal Board are Kevin Farrell, the appellant(s), by attorney Amy C. Floyd, Attorney at Law 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: \$11,911
IMPR.: \$24,031
TOTAL: \$35,942

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 10,358 square foot parcel of land improved with a 58-year-old, 2-story, frame and masonry dwelling, containing 3,498 square feet of living area. The property is located in Northbrook, New Trier Township, Cook County and is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends assessment inequity and contention of law as the bases of the appeal. In support of its inequity argument, appellant submitted information on five suggested equity comparables. They were each improved with a 2-story dwelling of frame and masonry construction. They ranged in size between 3,256 and 3,676 square feet of living area and in improvement assessment between \$6.10 and \$8.71 per square foot of living area. Appellant also submitted a copy of the board of review's written decision providing for an assessed value for the subject property of \$57,140. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$37,236.

The appellant submitted an appeal in the prior year for this property under Docket Number 2019-30181.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$35,942 based on equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of \$57,140, with an improvement assessment of \$45,229, or \$12.93 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted three comparable properties. Each of the comparable properties were improved with a 2-story dwelling of either stucco, frame, or frame and masonry construction. They ranged from 3,169 to 3,360 square feet of living area and in assessment between \$11.63 and \$12.81 per square foot of living area.

Conclusion of Law

Appellant contends assessment inequity as the basis of the appeal. However, in this case the Board finds that the assessment as established by the Board for tax year 2019 should be carried forward to the instant tax year as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's-length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board takes official notice that it issued a decision lowering the subject's assessment for tax year 2019 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2019 and the instant tax year of 2020 are in the same general assessment period for Northfield Township. Cook County, Ill., Code of Ordinances §§ 74-31 and 74-32(1). The Board further finds that the subject is owner-occupied based on the appellant's statement in Section II of the appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction, or that the Board's 2019 decision was reversed or modified upon review. For these reasons, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject's assessment should be carried forward, pursuant to section 16-185 of the Property Tax Code, to reflect the Board's 2019 decision plus the application of an equalization factor, if any.

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 17, 2023



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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