FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Julie Beth Stein Urbanus
DOCKET NO.: 20-40185.001-R-1
PARCEL NO.: 04-04-304-181-0000

The parties of record before the Property Tax Appeal Board are Julie Beth Stein Urbanus, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:	$6,264
IMPR.:	$36,960
TOTAL:	$43,224

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 and masonry exterior construction with 2,193 square feet of living area. The dwelling was built in 1992 and is approximately 28 years old. Features of the home include a basement, central air conditioning, one fireplace, and a 2-car garage. The property has a 3,132 square foot site located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-95 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 information on four comparable sales located in different assessment neighborhood codes than the subject. The comparables have sites that range in size from 1,940 to 2,927 square feet of land area that are improved with single family dwellings ranging in size from 2,072 to 2,244 square feet of living area. The homes were built in either 1990 or 1991 and thus would be either 29 or 30 years old. Each comparable has a basement, central air conditioning, one fireplace, and a 2-car garage. The properties sold from October 2019 to August 2020 for prices ranging from $290,000 to $375,000 or from $138.82 to $168.92 per square foot of living area, land included. Based on the foregoing evidence, the appellant requested the subject's assessment be reduced to $34,449 reflecting a market value of $344,490 or $157.09 per square foot of living area, land included, when applying the level of assessment for a class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $43,224. The subject's assessment reflects a market value of $432,240 or $197.10 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review asserted that none of the appellant's comparable sales were from the subject's neighborhood. The board of review's evidence also included a printout from ColdwellBankerHomes.com for the subject which disclosed it sold in April 2015 for a price of $525,000. Additional evidence submitted by the board of review included a Warranty Deed and Statement By Grantor and Grantee that the subject was transferred to a trust in September 2019.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties, each of which presented equity date while two comparables also presented sales data. These comparable properties are located in the same neighborhood and on the same block as the subject. The Board finds that comparables #3 and #4, which presented equity data only, to be unresponsive to the appellant's overvaluation argument and will be analyzed no further in this decision. Comparables #1 and #2 have sites of 3,783 or 4,065 square feet of land area, respectively, that are improved with class 2-95 single family dwellings with either 2,474 or 2,504 square feet of living area. The homes are either 21 or 24 years old. Each comparable has a basement, central air conditioning, one fireplace, and a 2-car garage. The properties sold in either July 2018 or May 2019 for prices of $603,000 and $614,000 or $243.73 and $245.21 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant's counsel opined that the board of review comparables were not acceptable comparable sales. The counsel noted that comparables #1 and #2 had larger dwelling sizes, comparable #2 was a remote sale, and comparables #3 and #4 were not recent sales. Additionally, counsel opined that comparable #1 appeared to be misclassified based on the photographic evidence. The appellant also provided two grid analyses, one of both parties' comparables and the second with the appellant's opinion of the best comparables. Based on the evidence presented, the appellant's counsel argued that the subject was overassessed and a reduction as requested by the appellant was warranted.

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 proven 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). Based on the evidence in this record, the Board finds that a reduction in the subject's assessment is not warranted.

The parties submitted six suggested comparables for the Board's consideration. The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are located on the same block as the subject, more proximate in location to the subject than the appellant's comparables. These two comparables sold within 1 ½ years of the subject's January 1, 2020 assessment date at issue and are similar to the subject in age, dwelling size, and other features. The two best comparables sold for prices of $603,000 and $614,000 or $243.73 and $245.21 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of $432,240 or $197.10 per square foot of living area, land included, which falls below the two best comparable sales in this record. The Board gives less weight to the appellant's comparables which are located in different neighborhood codes than the subject and are less proximate in location to the subject than the board of review's comparables. Therefore, based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value based on its 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:

C E R T I F I C A T I O N

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

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

APPELLANT

Julie Beth Stein Urbanus, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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