



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

APPELLANT: William H & Adele Sturgis
DOCKET NO.: 20-40912.001-R-1
PARCEL NO.: 04-10-312-010-0000

The parties of record before the Property Tax Appeal Board are William H & Adele Sturgis, the appellant; 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: \$9,095
IMPR.: \$14,905
TOTAL: \$24,000

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 (PTAB) finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of frame and masonry exterior construction with 1,559 square feet of living area. The dwelling is 71 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a 1.5-car garage. The property has a 7,425 square foot site located in Northbrook, Northfield Township, Cook County. The property is a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In a supplemental brief, the appellant argued the subject property is over assessed based on the subject's lower condition rating, extensive and expensive repairs and replacements needed to the subject property, and the likelihood the subject will be a future teardown similar to the two comparables provided in the appellant's grid analysis that sold in the subject's community.

Along with the residential appeal petition, the appellant submitted copies of the 2020 tax year final decision by Cook County Board of Review, the 2018 tax year PTAB final decision under Docket #18-25557, two appraisals of the subject property as of March 31, 2017 and January 1, 2020, and additional photographs and documentation regarding the flooding of the subject and similar properties within the subject's area. The most recent 2020 appraisal of the subject property that was prepared for ad valorem tax assessment purposes by Laura J. Bilotas, a Certified Residential Real Estate Appraiser, determined the subject property had an estimated market value of \$259,000 as of January 1, 2020.

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Board the prior year under Docket No. 19-26451.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$24,000. Additionally, the appellant indicated in the residential appeal petition that the subject property is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,244. The subject's assessment reflects a market value of \$272,440 or \$174.75 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%. The notes on appeal also disclosed that the 2019 tax year was the first year of the assessment period for Northfield Township.

In support of its contention of the correct assessment, the board of review submitted information on four comparables that are located within the same neighborhood code as the subject property. The comparables are improved with class 2-05 two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,560 to 2,184 square feet of living area. The dwellings range in age from 68 to 79 years old and have varying degrees of similarity in other features to the subject property. The comparables sold from June 2019 to September 2020 for prices ranging from \$380,000 to \$730,000 or from \$186.64 to \$467.95 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends that 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). Based on Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the Board finds a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2019 tax year of \$24,000 should be carried forward to the 2020 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in 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.

The Property Tax Appeal Board finds the Board issued a decision reducing the subject's assessment for the 2019 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2019 and 2020 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's 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:

August 23, 2022



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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