



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

APPELLANT: Scott E. & Frances F. Meyer  
DOCKET NO.: 20-44318.001-R-1  
PARCEL NO.: 10-21-308-041-0000

The parties of record before the Property Tax Appeal Board are Scott E. and Frances F. Meyer, the appellants, by attorney David S. Dordek of Dordek Rosenberg & Associates P.C. in Skokie, 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:** \$12,346  
**IMPR.:** \$32,904  
**TOTAL:** \$45,250

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 is improved with a two-story dwelling of frame and masonry exterior construction containing 3,313 square feet of living area. The dwelling was built in 1968 and is approximately 52 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, 3½ bathrooms, and an attached two-car garage. The property has a 15,433 square foot site located in Morton Grove, Niles Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on December 4, 2019, for a price of \$452,500. The appellants completed Section IV – Recent Sale Data of the appeal identifying the sellers as Howard D. Gillman & Rosalyn A. Gillman, Trust, and further

indicated the transfer was not between family members. The appellants also disclosed the property was sold through a realtor and had been advertised for sale in the multiple listing service for approximately 8 months. To further document the transaction the appellants submitted a copy of the executed residential real estate contract, a Zillow page which was on-line at the time of the offering of the property, a copy of the settlement statement dated December 4, 2019, reporting the sale price of \$452,500 as well as the payment of real estate commissions, and a copy of the recorded deed. Based on this evidence, the appellants requested the subject's assessment be reduced to \$45,250 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,267. The subject's assessment reflects a market value of \$512,670 or \$154.74 per square foot of living area, land included, when using Cook County Real Property Assessment Classification Ordinance level of assessments for class 2-78 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales composed of class 2-78 properties improved with two-story dwellings of frame or masonry exterior construction that range in size from 2,294 to 3,180 square feet of living area. The homes range in age from 1 to 22 years old. Each property has a full basement with one having a formal recreation room, central air conditioning, and either a 2-car or a 3-car garage. Three comparables have one fireplace and each property has 2, 2½ or 4½ bathrooms. The comparables have the same assessment neighborhood code as the subject with sites ranging in size from 2,357 to 7,438 square feet of land area. The sales occurred from March 2018 to October 2019 for prices ranging from \$692,500 to \$745,000 or from \$217.77 to \$303.85 per square foot of living area, including land. The board of review analysis also disclosed the subject property was purchased in December 2019 for a price of \$452,500 or \$136.58 per square foot of living area, including land.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in December 2019 for a price of \$452,500. The appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service, and the property had been on the market for eight months. In further support of the transaction the appellants submitted a copy of the sales contract, a copy of the settlement statement, and a copy the deed. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present

any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price is reflective of market value.

The Board finds the comparables sales provided by the board of review are dissimilar to the subject property in age and/or size as well as the fact that comparables #2, #3 and #4 did not sell proximate in time to the assessment date. These sales do not refute the arm's length nature of the subject's purchase and do not demonstrate the subject's purchase price is not reflective of fair cash value as of the January 1, 2020, assessment date at issue.

Based on this record the Board finds the subject property had a market value of \$452,500 as of January 1, 2020, and a reduction to the subject's assessment commensurate with the appellants' request is appropriate.

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

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