



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

APPELLANT: Christina Isherwood
DOCKET NO.: 20-45529.001-R-1
PARCEL NO.: 10-07-305-007-0000

The parties of record before the Property Tax Appeal Board are Christina Isherwood, the appellant, by attorney John Rock of Rock Fusco & Connelly, LLC 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: \$4,384
IMPR.: \$16,516
TOTAL: \$20,900

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 one-story dwelling of masonry exterior construction containing 979 square feet of living area. The dwelling is approximately 93 years old. Features of the property include a full unfinished basement, one bathroom, and a detached two-car garage. The property has a 5,480 square foot site located in Glenview, Niles Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three assessment equity comparables composed of class 2-02 properties of masonry exterior construction that range in size from 926 to 936 square feet of living area. The homes range in age from 80 to 94 years old. Each property has a full unfinished basement and one bathroom. Comparable #2 has

a fireplace. Comparables #1 and #2 have a one-car garage and a two-car garage, respectively. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$15,388 to \$16,094 or from \$16.44 to \$17.27 per square foot of living area.¹ Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$16,516 or \$16.87 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,948. The subject property has an improvement assessment of \$25,564 or \$26.11 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-02 properties that are improved with 1-story or 1½-story dwellings of masonry or frame and masonry exterior construction that range in size from 900 to 984 square feet of living area. The homes range in age from 65 to 67 years old. Each comparable has a full unfinished basement and 1, 1½, or 2 bathrooms. Comparable #2 has central air conditioning. Comparables #1 and #3 have two-car garages. The comparables have sites ranging in size from 5,120 to 8,211 square feet of land area and are located in Glenview, Lincolnwood, or Skokie. The board of review indicated that each comparable is located in Niles Township but only comparable #1 has the same assessment neighborhood code as the subject property. The comparables have total assessments ranging from \$21,548 to \$31,437 and improvement assessments ranging from \$16,684 to \$25,495 or from \$18.54 to \$28.08 per square foot of living area.

The board of review also disclosed the subject property was purchased in March 2018 for a price of \$395,000 or \$403.47 per square foot of living area, including land. The board of review comparables sold from January 2018 to March 2020 for prices ranging from \$389,000 to \$418,000 or from \$424.80 to \$433.33 per square foot of living area, land included. The subject's total assessment of \$29,948 reflects a market value of \$299,480 or \$305.90 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 board of review contends the average sales price of the comparables was \$398,000, which is higher than the subject's purchase price.

Conclusion of Law

The appellant contends assessment inequity as the 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

¹ The appellant's grid analysis had the incorrect improvement assessments for comparables #1 and #3 but the appellant did provide the correct information on a subsequent page titled Cook County Assessor Comparison Search Results.

The record contains information on eight comparables submitted by the parties to support their respective positions. The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparable #1, which have the same classification code and neighborhood code as the subject property. The homes are similar to the subject in size, containing from 926 to 984 square feet of living area, and in features. The appellant's comparables are similar to the subject in age whereas board of review comparable #1 is approximately 28 years newer than the subject suggesting a downward adjustment to this comparable for age may be appropriate to make the property more equivalent to the subject property. These comparables have improvement assessments ranging from \$15,388 to \$18,374 or from \$16.44 to 18.67 per square foot of living area. The subject's improvement assessment of \$25,564 or \$26.11 per square foot of living area falls above the range established by the best comparables in this record. The Board gives less weight to board of review comparables #2, #3 and #4 due to differences from the subject in location even though two of the three comparables have a lower improvement assessment than the subject prior to considering the downward adjustments to the comparables for their superior ages relative to the subject dwelling.

The Board further finds that the sales data presented by the board of review does not address the appellant's assessment inequity argument and is given little weight. However, the Board finds that the total assessments of the board of review comparables are not reflective of their purchase prices ranging from approximately 5.4% to 8.1% of their respective total sales prices.

Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: _____

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

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

APPELLANT

Christina Isherwood, by attorney:
John Rock
Rock Fusco & Connelly, LLC
333 W. Wacker Drive
19th Floor
Chicago, IL 60606

COUNTY

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