



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

APPELLANT: Reed Edwards
DOCKET NO.: 20-45530.001-R-1
PARCEL NO.: 04-16-214-017-0000

The parties of record before the Property Tax Appeal Board are Reed Edwards, 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 **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: \$10,647
IMPR.: \$98,300
TOTAL: \$108,947

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 two-story dwelling of frame construction containing 4,414 square feet of living area. The dwelling is approximately 4 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, one fireplace, 5½ bathrooms, and an attached two-car garage. The property has a 10,140 square foot site located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-08 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 consisting of class 2-08 properties of masonry exterior construction that range in size from 4,246 to 4,710 square feet of living area. The homes are either 1 or 4 years old. Each property has a full basement with a recreation room, central air conditioning, one or

two fireplaces, and 4½ bathrooms. Two comparables have either a two-car or a three-car garage. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$78,976 to \$86,994 or from \$18.47 to \$18.83 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$82,233.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,947. The subject property has an improvement assessment of \$98,300 or \$22.27 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables consisting of class 2-08 properties improved with two-story dwellings of masonry or frame exterior construction that range in size from 3,825 to 4,339 square feet of living area. The homes are either 1 or 4 years old. Each property has a full basement with a formal recreation room, central air conditioning, one or two fireplaces, 3½ or 4½ bathrooms, and a two-car or a three-car garage. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$92,055 to \$122,989 or from \$22.50 to \$28.35 per square foot of living area. Board of review comparables #1 and #3 were reported to have sold in June 2018 and August 2018 for prices of \$1,360,000 and \$1,349,900, respectively. The board of review contends the comparables support the current assessment of the subject property.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on seven assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to board of review comparable #1 due to differences from the subject dwelling in size being approximately 13% smaller than the subject home. The six remaining comparables range in size from 3,995 to 4,710 square feet of living area and are either 1 or 4 years old. Each comparable has fewer bathrooms than the subject suggesting each would require an upward adjustment to make them more equivalent to the subject for this characteristic. Additionally, appellant's comparable #1 has no garage whereas the subject has a two-car garage indicating the comparable would require an upward adjustment to make the property more equivalent to the subject for this feature. Conversely, appellant's comparable #3 has one more fireplace than the subject as well as a larger garage than the subject indicating that downward adjustments to the comparable would be appropriate to make the property more equal to the subject. Similarly, board of review comparables #3 and #4 have larger garages than the subject suggesting the comparables would need downward adjustments to make them more equal to the subject for this difference. These comparables have improvement assessments that range from \$78,976 to \$122,989 or from \$18.47 to \$28.35 per square foot of living area. The subject's

improvement assessment of \$98,300 or \$22.27 per square foot of living area falls within the range established by the six best comparables in this record and is well supported after considering the suggested adjustments.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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: _____

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

Reed Edwards, 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