



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

APPELLANT: Julie Martin  
DOCKET NO.: 20-46152.001-R-1  
PARCEL NO.: 04-34-105-021-0000

The parties of record before the Property Tax Appeal Board are Julie Martin, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:** \$11,027  
**IMPR.:** \$62,473  
**TOTAL:** \$73,500

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 19-year-old, two-story, single-family dwelling of frame construction with 3,214 square feet of living area. Features of the home include a full basement with a recreation room, central air conditioning, a fireplace, and a two-car garage. The property has an 8,483 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted information on eight suggested equity comparables. The appellant also asserts overvaluation as the basis for appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$735,000 as of July 9, 2019. The appraisal relied on the sales comparison approach, and it contained information on

three comparable sales. The comparable properties sold between November 2018 and April 2019. The comparable properties ranged: in price between \$710,000 to \$770,000; in size between 2,730 to 3,472 square feet of living area; and in sale price per square foot between \$221.77 to \$281.66, including land.

The "Board of Review Notes on Appeal" disclosed the total assessment for the subject of \$74,664. The subject's assessment reflects a market value of \$746,640 or \$232.31 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject's improvement assessment is \$63,637, or \$19.80 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables, all of which contain sales data.

In written rebuttal, the appellant argued that the board of review's lack of response to their uniformity argument, based on the negative COVID-19 adjustment should be viewed as a concession. Appellant also argued board of review's comparables were not only unadjusted, but also too dissimilar to be given any weight. Accordingly, these comparables should not be considered by the Board in determining assessment inequity of the subject. The appellant reaffirmed the request for an assessment reduction.

### **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 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach, relying upon recent sales of three suggested comparable properties. The appraisal stated that the sale prices of the suggested comparable properties were adjusted to account for differences between them and the subject, and the appraiser determined that the subject's market value was \$735,000. In contrast, the board of review's evidence consists of unadjusted data concerning comparable properties that have significantly less living area square footage, different designs and exterior construction.

Accordingly, the Board finds the subject property had a market value of \$735,000 as of the assessment date at issue. Based on the evidence, the Board therefore finds a reduction in the subject's assessment is justified. Since market value has been determined, the Board finds that the subject is now fairly and equitably assessed.

The appellant further requests that the Board grant it additional relief based on the COVID-19 pandemic. The Board distinguishes between a request for relief just because the pandemic occurred ("COVID Relief") and a request based on the pandemic's effect on market conditions

or the income-producing capacity of a given property. The former would only require the appellant to show that the pandemic occurred, not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property's assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property's assessment. In the instant appeal, the appellant has failed to meet this burden.

The appellant argues that the Cook County Assessor reduced assessments of Cook County taxpayers for 2020 based on the pandemic, and this must be done for the subject parcel under the Illinois Constitution's uniformity clause. Ill. Const., art. IX §4. According to appellant, this was done in the northern suburbs, including Glenview, by taking the assessor's office's median estimated value for the property and subtracting a percentage of that amount that was determined based upon the use and location of the property. That amount for single-family homes in the subject's Northfield Township neighborhood was 9.195%.

The Illinois Constitution's guarantee of uniformity in property taxation requires assessment officials within a taxing boundary to "use the same basis for determining assessed valuations for all like properties," Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 235 (1998). Appellant's evidence establishes that the assessor was reducing initial median estimated values of single-family residents in the Northfield Township neighborhood, but it does not establish that the assessor deviated from this practice in assessing the subject. Nor does appellant argue that the assessor did so. Appellant has failed to show a uniformity violation by clear and convincing evidence. Therefore, appellant is entitled to a reduction, but not to the additional relief that is sought based on the pandemic.

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:

April 16, 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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