



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

APPELLANT: Patricia Cowles
DOCKET NO.: 20-47060.001-R-1
PARCEL NO.: 04-08-203-016-0000

The parties of record before the Property Tax Appeal Board are Patricia Cowles, the appellant, by attorney Andrew S. Dziuk of Andrew Dziuk, Esq. 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: \$20,592
IMPR.: \$34,300
TOTAL: \$54,892

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 and masonry exterior construction containing 3,040 square feet of living area. The dwelling is approximately 56 years old. Features of the home include a partial unfinished basement, central air conditioning, three fireplaces, three bathrooms, and an attached two-car garage. The property has a 15,840 square foot site located in Northbrook, 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 contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four assessment equity comparables consisting of class 2-78 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,826 to 2,915 square feet of

living area. The homes range in age from 33 to 52 years old. Each property has a partial or full unfinished basement, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and an attached two-car garage. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from \$26,280 to \$32,970 or from \$9.02 to \$11.38 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$27,421.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,623. The subject property has an improvement assessment of \$37,031 or \$12.18 per square foot of living area. The board of review grid analysis described the subject as having other improvements but provided no further descriptive information about the improvements.

In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables consisting of class 2-78 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 3,481 to 3,740 square feet of living area. The homes range in age from 50 to 56 years old. Each property has a partial or full unfinished basement, one or two fireplaces, two to four full bathrooms, one or two half bathrooms, and a two-car garage. Two comparables have central air conditioning. The comparables have the same neighborhood code as the subject property. The comparables have improvement assessments ranging from \$44,139 to \$50,009 or from \$12.68 to \$13.37 per square foot of living area.

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.

The parties submitted information on eight assessment equity comparables with the same classification code and neighborhood code as the subject property. The Board gives less weight to the comparables provided by the board of review due to differences from the subject dwelling in size as the homes are from approximately 15% to 23% larger than the subject dwelling. The comparables provided by the appellant are more similar to the subject dwelling in size than are the board of review comparables and have varying degrees of similarity to the subject in features. Each of the appellant's comparables has two fewer fireplaces than the subject requiring upward adjustments to make them more equal to the subject property for this difference. Appellant's comparables #1, #2, and #3 have ½ less bathroom than the subject indicating each would require an upward adjustment to make them more equivalent to the subject for this feature. Conversely, appellant's comparable #4 has an additional ½ bathroom than the subject and would require a downward adjustment to make the home more equivalent to the subject dwelling for this amenity. These comparables have improvement assessments that ranged from \$26,280 to

\$32,970 or from \$9.02 to \$11.38 per square foot of living area. The subject's improvement assessment of \$37,031 or \$12.18 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, after considering the suggested adjustments to make the comparables more equivalent to the subject property for differences, 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

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