



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

APPELLANT: Susan Vogt
DOCKET NO.: 21-20184.001-R-1
PARCEL NO.: 15-11-207-043-0000

The parties of record before the Property Tax Appeal Board are Susan Vogt, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$30,660
IMPR.: \$80,132
TOTAL: \$110,792

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 2021 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 2-story dwelling of masonry exterior construction with 5,036 square feet of living area. The dwelling is approximately 128 years old. Features of the home include a full unfinished basement and four fireplaces. The property has a 29,200 square foot site and is located in River Forest, River Forest Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparables with the same assessment neighborhood code as the subject. The comparables are class 2-09 properties with sites ranging in size from 14,245 to 21,900 square feet of land area and are improved with dwellings of masonry or frame and masonry exterior construction ranging in size from 5,221 to 5,625 square feet of living area.

The comparables are 68 to 94 years old. Three comparables have full basements and one comparable has a crawl space foundation. Each comparable is reported to have central air conditioning and a 1.5-car, a 2-car, or a 3-car garage. Three comparables each have one or two fireplaces. The comparables sold from March 2020 to April 2021 for prices ranging from \$939,000 to \$1,200,000 or from \$173.06 to \$223.80 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,849. The subject's assessment reflects a market value of \$1,298,490 or \$257.84 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on two¹ comparable sales with the same assessment neighborhood code as the subject. Board of review comparable #3 is the same sale as appellant's comparable #2. The comparables are class 2-09 properties that have sites with either 14,606 or 16,350 square feet of land area and are improved with 2-story dwellings of masonry or frame and masonry exterior construction that have 5,106 or 5,221 square feet of living area. The dwellings are 94 or 99 years old. The comparables have full basements that are finished with recreation rooms. Each comparable has central air conditioning and a 1.5-car or a 3-car garage. One comparable has three fireplaces. The comparables sold in February and May 2021 for prices of \$1,075,000 and \$1,811,000 or \$205.90 and \$354.68 per square foot of living area, including land, respectively.

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 record contains five comparable sales for the Board's consideration which includes the common comparable. The Board gives less weight to appellant's comparables #1 and #3 due to differences in age when compared to the subject. The Board also gives less weight to board of review comparable #4 which is an outlier as it sold considerably higher than the other comparables in the record.

The Board finds the best evidence of market value to be appellant's comparables #2 and #4/ board of review comparable #3 which are similar to the subject in location, age, dwelling size and most features. These two comparables sold in July 2020 and February 2021 for prices of \$1,075,000 and \$1,200,000 or \$205.90 and \$223.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,298,490 or \$257.84 per square foot

¹ The Board finds that board of review comparables #1 and #2 are equity comparables that do not address the appellant's overvaluation argument and will not be further addressed in this analysis.

of living area, including land, which falls above the best comparable sales in this record both on overall market value and price per square foot bases. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value reflected by the assessment is excessive. Based on this evidence, the Board finds the appellant proved by a preponderance of the evidence that 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

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: _____

July 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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