



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

APPELLANT: Joseph Atkin
DOCKET NO.: 21-20450.001-R-1
PARCEL NO.: 04-01-416-021-0000

The parties of record before the Property Tax Appeal Board are Joseph Atkin, 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 **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: \$22,020
IMPR.: \$32,605
TOTAL: \$54,625

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 1-story dwelling of frame and masonry construction with 2,757 square feet of living area which is approximately 62 years old.¹ Features of the home include 3½ baths, a partial basement finished with a recreation room, central air conditioning, two fireplaces, and a 2-car garage. The property has a 16,311 square foot site and is located in Chicago, New Trier Township, Cook County. The subject is classified as a class 2-04 property² 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 three comparable sales located in the same assessment

¹ Some descriptive information not provided by the appellant was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

² One-story residence, any age, with living area of 1,801 square feet and over.

neighborhood code as the subject property. The comparables consist of class 2-04 dwellings of masonry or frame and masonry construction ranging in size from 2,561 to 3,421 square feet of living area and ranging in age from approximately 63 to 68 years old. The comparables have sites ranging in size from 12,283 to 19,610 square feet of land area. The comparables are described as each having a partial basement, however their finished area was not disclosed. Each comparable also has central air conditioning, one or two fireplaces, and a 2-car garage. The comparables sold from August 2019 to April 2020 for prices ranging from \$485,000 to \$655,000 or from \$174.22 to \$191.46 per square foot of living area, land included. The appellant also submitted a brief requesting a reduction to the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,625. The subject's assessment reflects a market value of \$546,250 or \$198.13 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within ¼ of a mile of the subject and within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 12,690 to 26,061 square feet of land area. The comparables consist of 1-story class 2-04 dwellings of frame and masonry construction ranging in size from 2,480 to 3,196 square feet of living area and ranging in age from 51 to 65 years old. Each comparable features a partial basement, one finished with formal recreation room. Each comparable also has central air conditioning, one fireplace, and a 2-car or a 2.5-car garage. The comparables sold from February 2018 to May 2021 for prices ranging from \$607,005 to \$845,000 or from \$243.39 to \$340.73 per square foot of living area, land included.

Conclusion of Law

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

The parties submitted a total of seven comparable sales in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #2, along with board of review comparables #1, #2, and #3 based on their sale dates being too remote in time from the subject's January 1, 2021 assessment date at issue and thus less likely to be reflective of subject's market value as of that date than the remaining comparables in the record which sold more proximate in time to the lien date.

On this record, the Board finds the best evidence of market value to be appellant's comparable sales #1 and #3, along with board of review comparable #4 which sold more proximate to the assessment date at issue and are overall similar to the subject in location, design/story height, class, age, and features. However, appellant's comparables #1 and #3 are significantly larger in

dwelling size relative to the subject, thus requiring downward adjustment for this difference in order to make them more equivalent to the subject. Conversely, board of review comparable #4 is smaller in dwelling size relative to the subject, thus requiring upward adjustment for this difference. The best comparables in this record sold from January 2020 to May 2021 for prices ranging from \$584,524 to \$655,000 or from \$174.22 to \$243.39 per square foot of living area, land included. The subject's assessment reflects a market value of \$546,250 or \$198.13 per square foot of living area, land included, which falls below the range established by the best comparable sales in terms of overall market value, and within the range on a sale price per square foot of living area, land included.

After considering adjustments to the best comparables for differences from the subject such as dwelling sizes, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject is overvalued and, therefore, a reduction in the subject's assessment is not warranted.

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 15, 2025



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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