



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

APPELLANT: Tove & Ivan Moe (Tove Milosevic Trust)  
DOCKET NO.: 21-31486.001-R-1  
PARCEL NO.: 04-11-216-057-0000

The parties of record before the Property Tax Appeal Board are Tove & Ivan Moe (Tove Milosevic Trust), the appellant(s); 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:** \$7,135  
**IMPR.:** \$24,444  
**TOTAL:** \$31,579

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 65-year-old, 1-story, single-family dwelling of frame and masonry construction with 1,572 square feet of living area. Features of the home include a full, unfinished basement, air conditioning, 1.1 bathrooms, and 1 fireplace. The property has a 6,795 square foot site located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends assessment inequity as the basis of the appeal. In support of this argument, appellant submitted information on four suggested equity comparables. Each comparable was improved with a 67-year-old, 1-story, residence of either frame and masonry or masonry construction. The comparables ranged: between 1,084 and 1,752 square feet of living area; in assessment between \$12.06 and \$13.56 per square foot of living area; between 1 and 2 bathrooms; and either no fireplace or 1 fireplace. All of the comparables had air conditioning, a

full basement, and all were located within two blocks from the subject property. In Section II of the appeal form, appellant stated that the subject is owner-occupied. Appellant also submitted a copy of the board of review's August 22, 2022, written decision reflecting its final total assessment for the subject property of \$32,356. Based on this evidence, appellant requested a reduction in the subject's assessment to \$28,436.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,356. The subject property has an improvement assessment of \$25,222, or \$16.04 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. Each comparable was improved with a 65-year-old, 1-story residence of frame and masonry construction. The comparables ranged: between 1,362 and 1,663 square feet of living area; in assessment between \$16.15 and \$18.73 per square foot of living area; between 1 and 1.1 bathrooms. They had either none, a 1-car, a 1.5-car, or a 2-car garage. None of the comparables had a fireplace. One out of the four comparables had air conditioning. All of the board of review's comparables had a full unfinished basement and all were located within a quarter of a mile from the subject property.

### **Conclusion of Law**

Appellant made an assessment inequity argument. However, the subject had a previous decision. The Property Tax Appeal Board finds that the assessment as established by the Board for the 2020 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board takes official notice that it issued a decision lowering the subject's assessment to \$31,579 for tax year 2020 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2020 and the instant tax year of 2021 are in the same general assessment period for Northfield Township, Cook County, Ill., Code of Ordinances §§ 74-31 and 74-32(1). The Board further finds that the subject is owner-occupied based on the appellant's statement in Section II of the appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction after the Board's 2020 decision, or that the Board's 2020 decision was reversed or modified upon review. The board of review did not object to the subject's occupancy. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the

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Board's prior year's decision plus the application of an equalization factor, if any. The Board now finds the subject property to be fairly and equitably assessed.

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:

May 16, 2023



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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