FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Enzo Pagni
DOCKET NO.: 21-32031.001-R-1
PARCEL NO.: 04-24-300-018-0000

The parties of record before the Property Tax Appeal Board are Enzo Pagni, 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:	$34,547
IMPR.:	$116,218
TOTAL:	$150,765

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 two-story dwelling with 4,902 square feet of living area of frame and masonry construction. The dwelling is approximately 10 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 3-car garage. The property has an approximately 49,353 square foot site and is located in Northfield, Northfield Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant through counsel contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in the same neighborhood code as the subject property. The comparables were improved with class 2-08 dwellings of either frame or masonry exterior construction that range in size from 3,922 to 4,747 square feet of living area. The dwellings range in age from 2 to 33 years old. The comparables have sites ranging in size from 15,900 to 53,578 square feet of land area. Each comparable has an unfinished basement, central air conditioning, from one to four fireplaces and either a 3-car or a 4-car garage. The comparables sold from May 2019 to April 2021 for prices ranging from $825,000 to $1,250,000 or from $210.35 to $271.56 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $150,765. The subject's assessment reflects a market value of $1,507,650 or $238.76 per square foot of living area, including land, when using the level of assessment for class 2-08 property of 10% 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 in the same neighborhood code as the subject property. The comparables were improved with class 2-08, two-story dwellings of either frame or frame and masonry exterior construction that ranges in size from 4,078 to 4,879 square feet of living area. The dwellings range in age from 19 to 59 years old. The comparables have sites ranging in size from 21,200 to 50,442 square feet of land area. Three comparables each have a basement, one with finished area and one comparable has a concrete slab foundation. Each comparable has central air conditioning, two or four fireplaces and either a 2-car or a 4-car garage. The comparables sold from September 2020 to December 2021 for prices ranging from $1,200,000 to $1,602,500 or from $278.04 to $392.96 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

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

The parties submitted eight comparable sales for the Board’s consideration. The Board finds that none of the comparables are truly similar to the subject due to their differences in age and lot size. Nevertheless, the Board gave less weight to the appellant’s comparables #1 and #2 as well as boar of review comparables #2, #3 and #4 based on their substantial differences to the subject in dwelling size and/or foundation.

The Board finds the best evidence of market value to be appellant’s comparables #3 and #4 along with board of review comparable #1. These comparables have varying degrees of similarity to the subject in site size, age, dwelling size and features. These comparables sold in September 2020 and April 2021 for prices ranging from $1,149,910 to $1,597,500 or from $242.24 to $327.42 per square foot of living area, including land. The subject's assessment reflects a market value of $1,170,420 or $238.76 per square foot of living area, including land, which falls within the range of the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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:

C E R T I F I C A T I O N

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 <u>PETITION AND EVIDENCE</u> 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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