



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

APPELLANT: Martin Pollak
DOCKET NO.: 21-32073.001-R-1
PARCEL NO.: 04-07-206-010-0000

The parties of record before the Property Tax Appeal Board are Martin Pollak, 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: \$13,527
IMPR.: \$41,988
TOTAL: \$55,515

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 with 3,422 square feet of living area of frame and masonry construction. The dwelling is approximately 52 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 2-car garage. The property has an approximately 11,273 square foot site and is 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 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 2-78 dwellings of frame and masonry exterior construction that range in size from 2,846 to 3,694 square feet of living area. The dwellings range in age from 40 to 52 years old. The comparables have sites ranging in size from 10,088 to 11,970 square feet of land area. Each comparable has an unfinished basement, central air conditioning, one fireplace and either a 2-car or a 2.5-car

garage. The comparables sold from March 2019 to December 2020 for prices ranging from \$425,000 to \$551,000 or from \$148.50 to \$155.31 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 \$55,515. The subject's assessment reflects a market value of \$555,150 or \$162.23 per square foot of living area, including land, when using the level of assessment for class 2-78 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 2-78, two-story dwellings of frame and masonry exterior construction that range in size from 3,144 to 3,422 square feet of living area. The dwellings range in age from 49 to 51 years old. The comparables have sites ranging in size from 10,400 to 11,996 square feet of land area. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a 2-car garage. The comparables sold from May 2019 to December 2020 for prices ranging from \$600,000 to \$802,000 or from \$181.05 to \$234.37 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 has given less weight to the appellant's comparables #1 and #4 as well as board of review comparable #2 due to their substantial differences from the subject in dwelling size and/or feature of finished basement. The Board has given reduced weight to board of review comparables #3 and #4 due to the sales in 2019 which is less proximate in time to the assessment date at issue than the other comparable sales in the record, and thus is less likely to be indicative of the subject's market value as of January 1, 2021.

The Board finds the best evidence of market value to be appellant's comparables #2 and #3 along with board of review comparable #1. These comparables sold more proximate to the January 1, 2021, assessment date and have varying degrees of similarity to the subject in site size, age, dwelling size and features. These comparables sold in September and December 2020 for prices ranging from \$491,250 to \$695,000 or from \$149.16 to \$203.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$555,150 or \$162.23 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Martin & Carol Pollak, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602