



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

APPELLANT: Susan Cox
DOCKET NO.: 21-38712.001-R-1
PARCEL NO.: 14-32-113-044-0000

The parties of record before the Property Tax Appeal Board are Susan Cox, 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: \$28,450
IMPR.: \$81,550
TOTAL: \$110,000

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 2,520 square feet of living area. The dwelling was built in 1925 and is approximately 96 years old. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces and a 1.5-car garage. The property has an approximately 2,276 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-10 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 comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 1,404 to 3,611 square feet of land area and are improved with class 2-10 dwellings of masonry exterior construction ranging in size from 2,292 to 2,898 square feet of living area. The homes

range in age from 97 to 133 years old. Three comparables have a basement¹ and one comparable has a concrete slab foundation. Each dwelling has central air conditioning, one or two fireplaces and two properties each have a 1-car garage. The properties sold from July 2019 to November 2021 for prices ranging from \$900,000 to \$1,200,000 or from \$379.57 to \$429.34 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$100,019 which reflects a market value of \$1,000,190 or \$396.90 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,000. The subject's assessment reflects a market value of \$1,300,000 or \$515.87 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10.00% 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 assessment neighborhood code and within the same subarea as the subject property. The comparables have sites that range in size from 2,070 to 2,750 square feet of land area and are improved with 2-story or 3-story class 2-10 dwellings of masonry exterior construction ranging in size from 1,760 to 2,919 square feet of living area. The homes range in age from 97 to 143 years old. Each comparable has a basement with one having finished area. One dwelling has central air conditioning, each home has one or two fireplaces and two properties have a 1.5-car or a 2-car garage. The comparables sold from January to December 2021 for prices ranging from \$1,375,000 to \$1,595,000 or from \$471.05 to \$795.45 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 proven 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 parties submitted eight comparables for the Board's consideration. The Board gives less weight to appellant comparables #2 and #3 along with board of review comparables #1, #3 and #4 which are substantially older in age when compared to the subject or sold in 2019, less proximate to the January 1, 2021 assessment date.

The Board finds the best evidence of market value to be appellant comparables #1 and #4 as well as board of review comparable #2 which are more similar to the subject in location, age and dwelling size. Although, these best comparables present varying degrees of similarity to the subject in foundation type, garage amenity and central air conditioning, suggesting adjustments

¹ The appellant's grid analysis failed to disclose if the comparable basements are finished or unfinished.

are needed to make these properties more equitable to the subject. The Board further finds appellant comparable #4 to be most similar to the subject in age, dwelling size and foundation type. This property sold in December 2020 for a price of \$1,200,000 or \$429.34 per square foot of living area, land included. These best comparables sold from December 2020 to October 2021 for prices ranging from \$1,100,000 to \$1,375,000 or from \$379.57 to \$471.05 per square foot of living area, land included. The subject's market value of \$1,300,000 or \$515.87 per square foot of living area, land included, falls within the range established by the best comparables in this record on an overall market value basis and above the range on a per square foot basis. However, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is 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: _____

May 20, 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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