FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Elaine Gutnayer
DOCKET NO.: 21-38721.001-R-1
PARCEL NO.: 14-33-316-088-0000

The parties of record before the Property Tax Appeal Board are Elaine Gutnayer, 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:	$28,688
IMPR.:	$42,051
TOTAL:	$70,739

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 townhome of masonry exterior construction with 1,502 square feet of living area. The dwelling is approximately 36 years old. Features include a slab foundation, central air conditioning, one fireplace, and a 1-car garage. The property has a 2,295 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-95 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 that are located in the same neighborhood code property and also on the same block and street as the subject. The comparables have sites that range in size from 2,008 to 2,354 square feet of land area. The comparables are improved with class 2-95 townhomes of masonry exterior construction with either 1,484 or 1,502 square feet of living area. The dwellings are each 36 years old. Each comparable has a slab foundation, central air conditioning, one fireplace, and a 1-car garage. The properties sold from October 2019 to January 2021 for prices ranging from $667,875 to $730,000 or from $450.05 to $491.91 per square foot of living area. Based on this evidence, the appellant requested that the subject's total assessment be reduced to $70,739 which would reflect a total market value of $707,390 or $470.97 per square foot of gross building 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $75,999. The subject's assessment reflects a market value of $759,990 or $505.99 per square foot of gross building area, land included, when applying the level of assessment for class 2 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 comparables in the same neighborhood code and also on the same block and street as the subject. The Board finds equity data was provided for each comparable, which is not responsive to the appellant's overvaluation argument and will not be considered in this decision. Further, comparable #2 was reportedly sold for $1 in February 2021. Without further explanation this sale will not be further described, as a $1 sale price is unlikely to be indicative of the subject's estimated market value and calls into question the arm's length nature of this sale. Based on this evidence, the board of review requested the 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 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). On this limited record, the Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant provided four comparable sales for the Board's consideration. The Board finds each of the appellant's comparables to be identical or nearly identical to the subject in location, design/class, age, dwelling size, and other features. The properties sold for prices ranging from $667,875 to $730,000 or from $450.05 to $491.91 per square foot of gross building area, land included. The subject's assessment reflects a market value of $759,990 or $505.99 per square foot of gross building area, land included, which falls above the best comparable sales in this record and is excessive. Based on the market value evidence in this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment based on overvaluation, commensurate with the appellant's request, is 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: 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

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