FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Anita Coleman
DOCKET NO.: 21-40808.001-R-1
PARCEL NO.: 04-04-306-019-0000

The parties of record before the Property Tax Appeal Board are Anita Coleman, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:	$3,977
IMPR.:	$24,023
TOTAL:	$28,000

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 43-year-old, two-story, single-family dwelling of frame construction with 1,837 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 4,186 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance. The property is not owner-occupied.

The appellant asserts assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted information on eight suggested equity comparables. The appellant also asserts overvaluation as the basis for appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of $280,000 as of January 1, 2020. The appraisal relied on the sales comparison approach, and it contained information on three comparable sales (one of which was listed as a short sale). The comparable properties sold between October 2019 and August 2020. The comparable properties ranged: in price between $280,000 to $330,000; in size between 1,790 to 2,610 square feet of living area; and in sale price per square foot between $107.28 to $176.54, including land.

The "Board of Review Notes on Appeal" disclosed the total assessment for the subject of $35,554. The subject's assessment reflects a market value of $355,540 or $193.54 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject's improvement assessment is $31,578, or $17.19 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables, all of which contain sales data.

In written rebuttal, the appellant argued the board of review's sales comparables contain unadjusted data and therefore should be given no weight. Additionally, the appellant argued that two of the board of review's own comparables support a reduction, while highlighting the dissimilarities in the remaining two comparables. The appellant reaffirmed the request for an assessment reduction.

Conclusion of Law

The taxpayer asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted.

The Board finds that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach, relying upon recent sales of three suggested comparable properties. The appraisal stated that the sale prices of the suggested comparable properties were adjusted to account for differences between them and the subject, most notably the condition of the comparables, and the appraiser determined that the subject's market value was $280,000. While appellant's comparable #3 is a short sale, the appraiser noted it was most similar in condition to the subject property which was described as: "built in 1978 and is in original condition," "dated and worn," "possible mold in bathroom," "basement ceiling tile falling apart," with the ultimate conclusion it "would be marketed as a "Fixer Upper" or a complete rehab sale." In contrast, the board of review's evidence consists of unadjusted data concerning comparable properties, two of which support appellant's request for a reduction.

Accordingly, the Board finds the subject property had a market value of $280,000 as of the assessment date at issue. Based on the evidence, the Board therefore finds a reduction in the subject's assessment is justified. Since market value has been determined, the Board finds that the subject is now 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:

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: November 19, 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

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