



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

APPELLANT: Deborah Lipkin
DOCKET NO.: 21-45199.001-R-1
PARCEL NO.: 04-34-202-107-0000

The parties of record before the Property Tax Appeal Board are Deborah Lipkin, the appellant, by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr., in Chicago, 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: \$51,357
IMPR.: \$17,643
TOTAL: \$69,000

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 two-story single-family dwelling of frame and masonry exterior construction with 3,463 square feet of living area. The dwelling is approximately 79 years old. Features of the home include a partial unfinished basement, central air conditioning, 2 full bathrooms, a fireplace and a two-car garage. The property has a 39,506 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on June 22, 2020 for a price of \$690,000. In support of the sale, the appellant provided a letter prepared by counsel outlining that the sale was an arm's length transaction. A copy of the Multiple Listing Service (MLS) listing sheet for the transaction was also provided depicting the property was on the market for a

period of 392 days with an original asking price of \$699,900. In addition, a photocopy of the Closing Statement was submitted depicting the purchase price of \$690,000 and depicts the distribution of a commission.

Based on this evidence, the appellant requested reductions in both the land and improvement assessments resulting in a total assessment to \$69,000 reflective of the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,565. The subject's assessment reflects a market value of \$875,650, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In response to the appeal, the board of review offered to stipulate to an unchanged land assessment of \$51,357 along with a reduced improvement assessment of \$17,643, for a total reduced assessment of \$69,000. The board of review further with acknowledged that the 2020 sale was an arm's length transaction and also provided a copy of the MLS listing sheet associated with the sale transaction.

Based on the foregoing evidence, the board of review indicated a reduction in the subject's assessment was warranted.

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 met this burden of proof and a reduction in the subject's assessment is warranted and furthermore, the board of review agrees that a reduction in the subject's assessment is warranted based upon the 2020 arm's length sale of the subject property.

The Board finds the best evidence of market value to be the purchase of the subject property in June, 2020 for a price of \$690,000. Both the appellant and the board of review provided evidence demonstrating the sale had the elements of an arm's length transaction. The documentation provided by both parties to the appeal depicts that the property had been advertised on the open market with the Multiple Listing Service (MLS) on the market for a period of 392 days. In further support of the transaction the appellant submitted a copy of the Closing Statement disclosing distribution of a commission.

The Property Tax Appeal Board finds the purchase price of \$690,000 is below the market value reflected by the assessment of \$875,650, including land, and the board of review agrees with this conclusion as it proposed to stipulate to a reduce total assessment of \$69,000. The Board further finds the board of review presented evidence agreeing to the arm's length nature of the sale transaction.

Based on this record, the Board finds the subject property had a market value of \$690,000 as of January 1, 2021. Since market value has been determined the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2)

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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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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