



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

APPELLANT: Rebecca Lothian
DOCKET NO.: 21-57780.001-R-1
PARCEL NO.: 04-34-214-008-0000

The parties of record before the Property Tax Appeal Board are Rebecca Lothian, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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 **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: \$13,520
IMPR.: \$53,789
TOTAL: \$67,309

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 frame and masonry exterior construction with 2,989 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a basement, central air conditioning, two fireplaces, and a 2-car garage. The property has a 10,400 square foot site and is located in Glenview, 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 contends the subject's assessment for the 2019 tax year should be rolled over to the 2021 tax year. The appellant disclosed the subject is an owner-occupied residence and presented a 2019 final administrative decision of the Board in Docket No. 19-29513 in which the Board issued a decision reducing the subject's assessment to \$64,520 based on the evidence submitted by the parties. In a brief, the appellant asserted the 2019 and 2021 tax years are within

the same general assessment period and the subject property has not sold since the issuance of the 2019 tax year final administrative decision or had any capital improvements.

The Board takes judicial notice of Docket 19-29513 referenced by the appellant, in which the Board issued a decision lowering the subject's assessment to \$64,520 based on the assessment equity evidence submitted by the parties. In that appeal, neither party to the appeal reported any sale of the subject.

The Board also takes judicial notice that the subject was the subject matter of an appeal before the Board for the 2020 tax year as Docket No. 20-49453 in which the Board issued a decision lowering the subject's assessment to \$64,520 based on the agreement of the parties to a rollover of the Board's prior tax year decision. In that appeal, neither party to the appeal reported any sale of the subject.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$64,520.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,309, which would reflect a market value of \$673,090 or \$225.19 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The board of review reported 2019 was the first year of the general assessment cycle for the subject and no township equalization factor was applied in 2021.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject with varying degrees of similarity to the subject in features and amenities. The comparables have total assessments ranging from \$51,498 to \$62,342. The board of review also reported the subject sold on June 30, 2021 for a price of \$750,000 or \$250.92 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2019 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Section 16-185 of the Property Tax Code states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through

9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185 (emphasis added). The appellant reported the subject is an owner-occupied dwelling. The Board takes judicial notice that the Board issued decisions for the 2019 and 2020 tax years reducing the subject's assessment and that no sale of the subject was reported in either of those appeals. The Board finds one of the key elements for the "rollover" provision to be applied is that the subject property may not have subsequently sold establishing a different fair cash value for the subject property that is different from the fair cash value on which the Board's decision was based. In this appeal, the board of review reported the subject sold in June 2021 for a price of \$750,000, which was unrefuted by the appellant. The appellant requested a reduction in the subject's assessment to \$64,520, reflecting a market value of \$645,200 that falls below the subject's June 2021 sale price of \$750,000.

Based on this record, the Board finds the subject is not entitled to a rollover under Section 16-185 as the subject's June 2021 sale establishes a fair cash value of \$750,000 that is different than the fair cash value reflected in the Board's prior tax year decisions. Thus, the Board finds no reduction in the subject's assessment is justified under Section 16-185.

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: _____

April 15, 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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