FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Harriette Lutz
DOCKET NO.: 22-20774.001-R-1
PARCEL NO.: 01-12-406-012-0000

The parties of record before the Property Tax Appeal Board are Harriette Lutz, the appellant, by attorney Jeremy 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 ***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:	$18,086
IMPR.:	$62,587
TOTAL:	$80,673

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 2022 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 4,334 square feet of living area. The dwelling is approximately 27 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 3-car garage. The property has an approximately 45,215 square foot site and is located in Inverness, Barrington Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same assessment neighborhood code and from 157 feet to 1.4 miles from the subject property. The comparables are improved with two or more story class 2-08 dwellings of masonry or frame and masonry exterior construction ranging in size from 4,260 to

4,878 square feet of living area. The homes range in age from 27 to 34 years old. Each comparable has a basement, central air conditioning, two or three fireplaces and a 2-car or a 3-car garage. The appellant reported "n/a" for the finished basement area of the comparables. The comparables have improvement assessments ranging from $57,851 to $65,693 or from $12.79 to $13.87 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $58,249 or $13.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $80,673. The subject property has an improvement assessment of $62,587 or $14.44 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 located in the same assessment neighborhood code and within ¼ of a mile from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #2.[1] The comparables are improved with 2-story class 2-08 dwellings of masonry or frame and masonry exterior construction ranging in size from 4,367 to 4,411 square feet of living area. The homes range in age from 1 year to 30 years old. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning and a 3-car or a 3.5-car garage. Three comparables have either two or three fireplaces. The comparables have improvement assessments ranging from $59,570 to $102,500 or from $13.50 to $23.40 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven equity comparables for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1, #3 and #4 along with board of review comparables #1 and #3 which differ from the subject in location, age and/or dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant comparable #2 and board of review comparables #2 and #4, including the common property, which are more similar to the subject in location, age, design, dwelling size and other features. However, one of these best comparables has an unfinished basement unlike the subject, suggesting an upward adjustment is needed to account for this difference with the subject. These two comparables have

[1] The Board finds the best source of information for the common property, appellant comparable #2/board of review comparable #4, is found the board of review grid analysis.

improvement assessments of $59,570 and $71,576 or $13.50 and $16.39 per square foot of living area. The subject's improvement assessment of $62,587 or $14.44 per square foot of living area is bracketed by the two best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: September 16, 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 <u>PETITION AND EVIDENCE</u> 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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