



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

APPELLANT: Michael Norton
DOCKET NO.: 22-38139.001-R-1
PARCEL NO.: 12-21-110-001-0000

The parties of record before the Property Tax Appeal Board are Michael Norton, the appellant, by attorney Timothy C. Jacobs of Kovitz Shifrin Nesbit 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: \$4,752
IMPR.: \$27,248
TOTAL: \$32,000

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 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 two-story dwelling of masonry exterior construction with 2,050 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a partial basement with finished area, central air conditioning and a 2.5-car garage.¹ The property has an approximately 5,280 square foot site and is located in Franklin Park, Leyden Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.²

¹ The parties differ as to the basement finish and garage capacity of the subject. The Board finds the best description of these features are found in the Multiple Listing Service (MLS) datasheet associated with the purchase of the subject property, which was provided by the appellant, disclosing the subject's basement is partially finished and the property has a 2.5-car garage.

² The subject's property classification code is found in the evidence provided by the board of review, which was not refuted by the appellant.

The appellant's appeal is based on overvaluation. In support of this argument the appellant disclosed in Section IV – Recent Sale Data of the appeal petition that the subject property was purchased from Salvatore J. Milianti and Kathleen A. Milianti Trustees under Revocable Trust, etc., and the parties to the transaction were not related.³ The appellant also disclosed the property was advertised for sale and it was not sold due to a foreclosure, nor was it sold using a contract for deed. To document the sale, the appellant submitted copies of the Multiple Listing Service (MLS) printout and the settlement statement. The MLS printout revealed the subject was listed on November 4, 2019 for a price of \$295,000 and subsequently sold on January 17, 2020 for a price of \$270,000. The settlement statement reiterated the sale price and settlement date as depicted in the MLS printout and indicated commissions were distributed to two realty agencies, however, no signatures of the buyer and seller were present on this document. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$29,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,000. The subject's assessment reflects a market value of \$320,000 or \$156.10 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%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code and property classification code as the subject. Sales data was provided for comparables #1, #3 and #4. Since no sales data was provided for comparable #2 in order to address the appellant's overvaluation argument, this comparable will not be further addressed in this analysis. Comparables #1, #3 and #4 have sites that range in size from 4,905 to 5,475 square feet of land area and are improved with two-story dwellings of masonry or frame and masonry exterior construction. The dwellings are from 64 to 77 years old and range in size from 1,555 to 2,040 square feet of living area. The comparables each have a full or partial basement, one of which is finished with a recreation room. Each comparable has central air conditioning and either a 2-car or a 2.5-car garage. The properties sold from September 2021 to August 2022 for prices ranging from \$350,000 to \$367,000 or from \$179.90 to \$225.08 per square foot of living area, land included.

The board of review also reported the subject was purchased on January 22, 2020, for \$270,000 or \$131.71 per square foot of living area, including land.⁴

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

³ In Section IV – Recent Sale Data of the appeal petition the appellant reported a sale date for the subject property of November 4, 2019 and a sale price of \$295,000, which according to the MLS printout provided by the appellant appears to be the original list date and list price for the subject property.

⁴ The parties differ as to the subject's date of the sale. The Board finds the best evidence to be the MLS printout and settlement statement provided by the appellant which depicted a sale date of January 17, 2020.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted evidence of the 2020 sale of the subject property and the board of review submitted three comparable sales to support their respective positions before the Board. The Board has given little weight to the January 2020 sale of the subject property as the sale occurred approximately 23 months prior to the lien date at issue and is less likely to reflect market value as of the January 1, 2022, assessment date. The Board has given reduced weight to board of review comparable #1 due to its considerably smaller dwelling size and older age, when compared to the subject dwelling.

The Board finds the best evidence of market value in the record to be board of review comparables #3 and #4, which sold more proximate in time to the assessment date at issue and each property has the same assessment neighborhood code and property classification code as the subject. The comparables are similar to the subject in location, site size, dwelling size, age and some features. These two comparables sold in September 2021 and April 2022 for prices of \$364,000 and \$367,000 or for \$179.90 and \$207.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$320,000 or \$156.10 per square foot of living area, including land, which is considerably less than the two best comparable sales in this record both in terms of overall market value and on a price per square foot basis. Based on this record the Board finds 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: _____

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: _____

August 19, 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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