



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

APPELLANT: Norah Power
DOCKET NO.: 22-47106.001-R-1
PARCEL NO.: 10-15-209-030-0000

The parties of record before the Property Tax Appeal Board are Norah Power, the appellant, by Mary Kate Gorman, Attorney at Law in Tinley Park; 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: \$8,640
IMPR.: \$28,860
TOTAL: \$37,500

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 one-story dwelling of masonry exterior construction with 1,595 square feet of living area. The dwelling is approximately 68 years old. Features of the home include a partial unfinished basement, two full bathrooms, central air conditioning and a two-car garage. The property has a 7,200 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-03 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 September 24, 2021, for a price of \$375,000. The appellant disclosed in Section IV of the appeal petition that the subject property was purchased from David Toy and Alice Toy, the parties to the transaction were not related, the property was advertised in the Multiple Listing Service (MLS) for 18 days and was sold using a realtor. The appellant also disclosed the property was not sold due to a foreclosure,

nor was it sold using a contract for deed. To document the sale, the appellant submitted a copy of the settlement statement, which reiterated the sale date and purchase price and depicted commissions were paid to two realty agencies. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,000. The subject's assessment reflects a market value of \$430,000 or \$269.59 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 and are located approximately ¼ of a mile from the subject property. The comparables have sites that range in size from 7,134 to 8,390 square feet of land area and are improved with one-story dwellings of masonry exterior construction. The dwellings are from 64 to 68 years old and range in size from 1,227 to 1,633 square feet of living area. The comparables each have a full or partial basement, one of which has finished area. Each comparable has one or two full bathrooms, central air conditioning and either a one car or a two-car garage. Three comparables each have an additional half bathroom and one comparable has a fireplace. The properties sold from November 2020 to June 2022 for prices ranging from \$444,000 to \$499,900 or from \$271.89 to \$407.42 per square foot of living area, land included. The board of review also reported the subject was purchased on October 5, 2021, for \$375,000 or \$235.11 per square foot of living area, including land.¹ 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 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.

The appellant submitted evidence of the 2021 sale of the subject property and the board of review submitted four comparables sales to support their respective positions before the Board.

The Board finds the best evidence of market value to be the purchase of the subject property in September 2021 for a price of \$375,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant disclosed the parties to the transaction were not related, the property had been advertised for 18 days in the Multiple Listing Service and the property was not sold due to a foreclosure action or using a contract for deed. In support of the transaction, the appellant submitted a copy of the settlement statement. The Board

¹ The parties differ as to the subject's date of the sale. The Board finds the best evidence to be the settlement statement provided by the appellant which depicted a sale date of September 24, 2021.

finds the board of review did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction. In addition, the assessing officials did not refute the contention that the purchase price was reflective of market value. The Board finds the purchase price of \$375,000 is below the market value of \$430,000 as reflected by the assessment. Furthermore, the Board gave less weight to board of review comparables #1 and #2 which differ from the subject in dwelling size and/or they have basement finish, unlike the subject. The Board has also given less weight to board of review comparable #4 due to its sale date occurring in 2020, less proximate to the January 1, 2022, assessment date than the sale of the subject property. The Board finds the board of review's remaining comparable sale does not overcome the weight given to the subject's arm's-length sale transaction. As a final point, the board of review reported the same sale of the subject in 2021 for \$375,000, which is the basis of the appellant's appeal on market value grounds.

Based on this record the Board finds the subject property had a market value of \$375,000 as of January 1, 2022. 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

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: 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 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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