



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

APPELLANT: Pamela Proctor
DOCKET NO.: 22-48278.001-R-1
PARCEL NO.: 10-27-213-017-0000

The parties of record before the Property Tax Appeal Board are Pamela Proctor, 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 **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: \$4,981
IMPR.: \$22,169
TOTAL: \$27,150

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 1-story dwelling of masonry exterior construction with 1,144 square feet of living area. The dwelling is approximately 93 years old. Features of the home include an unfinished basement and a 1.5-car garage. The property has a 3,690 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 and assessment equity with respect to the subject's improvement assessment as the bases of the appeal. In support of the overvaluation argument the appellant disclosed the subject property was purchased on December 1, 2020 for a price of \$271,500. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service (MLS). The

appellant also submitted the settlement statement which disclosed a November 4, 2020 settlement date, reiterated the sale price and revealed commissions were paid to real estate agents.

To support the inequity argument, the appellant submitted a grid analysis and Property Search Details with information on five equity comparables located in the same assessment neighborhood code as the subject property. Four of the appellant's comparables are also located in a different township section than the subject property. The comparables are improved with 1-story class 2-03 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,262 to 1,767 square feet of living area. The homes range in age from 65 to 71 years old. Each comparable has a basement, four of which have finished area. Two dwellings have central air conditioning, two homes have one or two fireplaces and four properties have from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$5,273 to \$6,920 or from \$3.92 to \$4.36 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$9,762. The requested assessment reflects a total market value of \$97,620 or \$85.33 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$4,781 or \$4.18 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision disclosing the total assessment for the subject of \$30,999. The subject's assessment reflects a market value of \$309,990 or \$270.97 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 subject has an improvement assessment of \$26,018 or \$22.74 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparables presented in a second grid and renumbered #5 through #8.¹ The comparables are located in the same assessment neighborhood code and the same subarea as the subject property. The comparables have sites with either 3,690 or 4,305 square feet of land area and are improved with 1-story class 2-03 dwellings of masonry exterior construction ranging in size from 1,272 to 1,431 square feet of living area. The dwellings range in age from 92 to 96 years old. Each comparable has a basement with finished area. One dwelling has central air conditioning and three properties have a 1-car or a 2-car garage. The comparables sold from May 2019 to October 2022 for prices ranging from \$357,000 to \$475,000 or from \$276.03 to \$345.71 per square foot of living area, land included. The board of review's grid analysis also disclosed the subject property sold on November 29, 2020 for a price of \$271,500 or \$237.33 per square foot of living area, land included.

To support the contention of the correct assessment on equity grounds the board of review submitted eight comparables located in the same assessment neighborhood code, same block or

¹ Board of review comparable #4 has a November 2021 sale for a price of \$1.00 which does not appear to be reflective of market value. Therefore, this \$1.00 sale has been omitted from the Board's analysis.

subarea as the subject property. The comparables are improved with 1-story class 2-03 dwellings of masonry exterior construction ranging in size from 1,047 to 1,431 square feet of living area. The dwellings range in age from 92 to 96 years old. Each comparable has a basement, five of which have finished area. Two dwellings have central air conditioning, two homes each have one fireplace and five properties have from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$24,765 to \$36,019 or from \$21.97 to \$28.32 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, in part, 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 Board finds the best evidence of market value to be the purchase of the subject property on November 4, 2020 for a price of \$271,500 as reported in the settlement statement. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor and that the property had been advertised in the Multiple Listing Service. In further support of the transaction the appellant submitted a copy of the settlement statement which disclosed the sale date, sale price and that commissions were paid to real estate agents. The Board finds the purchase price is below the market value reflected by the assessment.

The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board gives less weight to the board of review's comparable sales which sold in 2019, less proximate to the assessment date at issue in this appeal, feature finished basement area and/or are somewhat larger in dwelling size when compared to the subject. Based on this record the Board finds the subject property had a market value of \$271,500 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)

The appellant also contends assessment inequity as an alternative 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 further reduction in the subject's assessment, based on inequity is not warranted.

The parties submitted 13 comparables in support of the respective equity arguments for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparables #1 and #4 through #8 which differ from the subject in location, age, dwelling size and/or finished basement area. The Board finds board of review comparables #2 and #3 are more similar to the subject in location, age, design, dwelling size and some features. These two best equity comparables have improvement assessments of \$24,765 and \$25,019 or \$22.93 and \$23.90 per square foot of living area, respectively. The subject's improvement assessment, after reduction based on overvaluation, to \$22,169 or \$19.38 per square foot of living area falls below the two best equity comparables in the record. Therefore, after considering adjustments to the best equity comparables for differences from the subject and given the reduction to the subject's assessment based on overvaluation, no further reduction, based on lack of uniformity, is warranted.

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: _____

November 25, 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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