



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

APPELLANT: Jeffery Burkart
DOCKET NO.: 22-48564.001-R-1
PARCEL NO.: 10-28-104-057-0000

The parties of record before the Property Tax Appeal Board are Jeffery Burkart, the appellant, by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman, 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: \$11,466
IMPR.: \$24,534
TOTAL: \$36,000

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 multi-level dwelling of frame and masonry exterior construction with 1,484 square feet of living area. The dwelling is approximately 57 years old. Features of the home include a partial basement/lower level with finished area, central air conditioning, and a two-car garage. The property has an 8,820 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-34 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 completed Section IV – Recent Sale Data of the appeal petition reporting the subject was purchased on June 11, 2021 for \$360,000. The appellant reported the property was purchased from Nasu Yuko Trust with the assistance of a Realtor, and the property was advertised with the Multiple Listing Service (MLS) for a period of 32 days prior to being sold. The appellant also

reported the sale was not the result of a foreclosure action nor was the property sold through the use of a contract for deed. In further support, the appellant submitted a copy of the Warranty Deed and a copy of the MLS data sheet depicting the original asking price of \$329,000.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the reported purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,000. The subject's assessment reflects a market value of \$390,000 or \$262.80 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four properties, three of which include sales data. As comparable #1 lacks any market value information, this property will not be further analyzed herein. The three comparables which sold are located in the same neighborhood code as the subject. These parcels range in size from 5,580 to 7,440 square feet of land area which are improved with class 2-34 multi-level dwellings of masonry or frame and masonry exterior construction. The dwellings are either 60 or 72 years old and range in size from 1,267 to 1,438 square feet of living area. Each comparable has a partial basement/lower level with finished area, central air conditioning, and two comparables have one-car and two-car garages, respectively. These three comparables sold from May 2019 to June 2022 for prices ranging from \$300,000 to \$360,000 or from \$213.52 to \$284.14 per square foot of living area, including land. As part of the grid, the board of review also depicted that the subject sold in July 2021 for a sales price of \$360,000 or \$242.59 per square foot of living area, including land.

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

In rebuttal, the appellant urged the Property Tax Appeal Board to issue a reduction in this appeal and further reported that the subject's 2023 assessment appeal resulted in a decision by the board of review to reduce the assessment to be reflective of the 2021 purchase price.

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 data in support of the subject's June 2021 purchase price and the board of review submitted comparable three sales of class 2-34 dwellings located in the same neighborhood code as the subject and that occurred in 2019, 2021 and 2022, respectively, to support the parties' respective positions before the Property Tax Appeal Board. The Board has

given reduced weight to board of review sale #1, which occurred in May 2019, some 31 months prior to the valuation date at issue herein of January 1, 2022.

The Board finds the best evidence of market value to be the purchase of the subject property in June, 2021 for a price of \$360,000 which was also depicted by the board of review and was further supported by the two best comparable sales in the record presented by the board of review. First, 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, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 32 days. In further support of the transaction, the appellant submitted a copy of the Warranty Deed and the MLS data sheet depicting a lower original asking price than the final sale price of the property. Furthermore, board of review comparables #3 and #4 which sold in 2021 and 2022 are each relatively similar to the subject property in several respects and depict sales prices of \$360,000 and \$300,000, respectively, which further indicate that the subject is overvalued based on its assessment.

On this record, the Board finds the purchase price of \$360,000 is below the market value reflected by the assessment of \$390,000 and is also either identical to or above the sales prices in 2021 and 2022 as shown by board of review comparables #3 and #4. The Board additionally finds the board of review did not present any evidence to challenge the arm's length nature of the subject's sale transaction which is further depicted on its grid analysis nor did the board of review refute the contention that the purchase price was reflective of market value.

Based on this record and after thoroughly considering all of the relevant and recent market value data in the record, the Board finds the subject property had a market value of \$360,000 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: _____

October 21, 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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