



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

APPELLANT: Scott Broene
DOCKET NO.: 22-49408.001-R-1
PARCEL NO.: 04-10-200-104-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Scott Broene, 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, PTAB hereby finds **A Reduction** in the Cook County Board of Review's assessment of the property is justified. The correct assessed valuation of the property is:

LAND: \$39,489
IMPR.: \$46,511
TOTAL: \$86,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision 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 4,895 square feet, two-story building of frame and masonry construction on a 40,132 square feet parcel in Northbrook, Northfield Township, Cook County. The 64-year-old home, a class 2-08 property per the Cook County Real Property Assessment Classification Ordinance, included six bathrooms, three fireplaces, central air conditioning, a two-car garage, and a full basement. The owner-occupied subject property sold in December 2021 for \$860,000.

The appellant contends the \$104,946 subject assessment both overvalues and over-assesses the subject relative to similar properties. The appellant supported the overvaluation argument with a copy of the settlement statement indicating the subject was purchased on December 17, 2021 for \$860,000. The appellant represented that the transfer was at arm's length and fairly negotiated, that the property was advertised online for five months, and sold by a realtor but not due to a

foreclosure or pursuant to a contract for deed. To further the equity argument, the appellant proposed five class 2-08 properties, none of which were in the subject's neighborhood. The appellant's preferred comparators had improvement assessments between \$11.17 and \$11.49 per living square foot.

In its "Board of Review Notes on Appeal," the county board of review countered that the recent sale of the subject should not be considered for property tax assessment because the "property went under significant rehab construction post closure," but did not supply any evidence to substantiate that assertion. As for the contention of assessment inequity, the county board of review introduced into evidence four two-story buildings within a quarter mile of the subject as assessment benchmarks. These properties ranged from \$14.43 to \$16.16 per square foot in improvement assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in the Cook County Board of Review's 2022 assessment of the subject. When market value is a basis of a property tax 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).

In this record, the appellant attached to the petition a settlement statement confirming that the subject sold in December 2021, just before the 2022 assessment year, for \$860,000. While the county board of review responded that the purchase price is a poor indicator of the subject's 2022 value because the property was improved "post closure," the county board of review did not explain how it came by this knowledge. Given the proximity of the purchase date to the assessment date—which further undermines the board of review's argument that extensive construction renders the December 2021 purchase price obsolete for determining property value as of January 1, 2022—and the lack of other indicia purporting to show increased market value for the subject post-closure, the Property Tax Appeal Board (PTAB) finds the county board of review's claim incredible. As such, PTAB concludes the appellant showed overvaluation by a preponderance of the evidence and a reduction in the total subject assessment to \$86,000, commensurate with the indicated market value and the appellant's request, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Scott Broene, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602