



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

APPELLANT: Paul and Patricia Buckingham
DOCKET NO.: 22-52717.001-R-1
PARCEL NO.: 04-35-411-008-0000

The parties of record before the Property Tax Appeal Board are Paul and Patricia Buckingham, the appellants, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$36,000
IMPR.: \$128,000
TOTAL: \$164,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of masonry construction with 4,916 square feet of living area that is approximately 7 years old.¹ Features of the home include 4 full and 2 half baths, a full basement which is approximately 90% finished, central air conditioning, 2 fireplaces, and a 3-car garage. The property has a 22,500 square foot site and is located in Glenview, Northfield Township, Cook County. The property is a class 2-08 property² under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties disagree with regard to the subject's age, dwelling size, finished basement area, and bathroom count. For purpose of the analysis in this appeal, the Board will adopt the appraiser's description as he has personally inspected the interior and the exterior of the subject dwelling. Moreover, the board of review did not provide the subject's property record card as required by PTAB rule 1910.40(a).

² Two-or-more story residence, up to 62 years of age, with 3,801 to 4,999 square feet of living area.

The appellants contend overvaluation and inequity in improvement assessment as the bases of the appeal. In support of the overvaluation argument, the appellants submitted an appraisal prepared by David J. Evins, a licensed appraiser, for purposes of a refinance transaction which estimated the subject property had a market value of \$1,640,000 as of April 27, 2020.

Utilizing the sales comparison approach to value, the appraiser analyzed four comparable sales and one comparable active listing located within .46 of a mile from the subject property. The comparables were described as sites ranging in size from 11,322 to 24,489 square feet of land area which have been improved with 2-story dwellings of varying exterior construction. The homes ranged in age from 4 to 19 years old and ranged in size from 3,762 to 5,327 square feet of living area. Three comparables each have a finished basement, central air conditioning, 1 to 3 fireplaces, and a 2-car or a 3-car garage. The four sales occurred from February to May 2020 for prices ranging from \$1,342,500 to \$1,800,000 or from \$281.58 to \$423.13 per square foot of living area, including land. After making adjustments to the comparables for differences in site size, condition, room count, dwelling size, garage size, patio/porch amenities, and number of fireplaces, the appraiser estimated the comparables had adjusted sales prices ranging from \$1,428,890 to \$1,925,320. From this data, the appraiser concluded an estimated market value for the subject of \$1,640,000 as of April 27, 2020.

In support of the inequity in assessment argument, the appellants submitted a grid analysis containing information on three equity comparables located from .57 to .98 of a mile from the subject and all within the same assessment neighborhood code as the subject property. The comparables are described as 2-story, class 2-08 dwellings of masonry or frame and masonry construction ranging in size from 4,786 to 4,933 square feet of living area and ranging in age from 20 to 24 years old. The comparables each feature a full or partial basement with undisclosed finish area, central air conditioning, 2 fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$113,400 to \$134,733 or from \$23.52 to \$28.01 per square foot of living area. Based on the submitted evidence, the appellants requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,720. The subject's assessment reflects a market value of \$1,817,200 or \$369.65 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The board of review disclosed that the subject has an improvement assessment of \$145,720 or \$29.61 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within ¼ of a mile from the subject and within the same assessment neighborhood code as the subject property. Board of review comparables #1 and #3 are the same properties as the appraiser's comparables #2 and #4. The comparables were described as lots ranging in size from 20,500 to 24,489 square feet of land area which have been improved with 2-story, class 2-08 dwellings of masonry or frame and masonry exterior construction. The homes range in age from 14 to 22 years old and range in size from 3,897 to 4,254 square feet of living area. Each home has a full or partial basement, two finished with recreation rooms. Each comparable also has central air conditioning, 1 or 3 fireplaces, and a 2-car or a 3-car garage. The sales occurred in May 2020 and November 2021 for prices ranging

from \$1,575,000 to \$1,800,000 or from \$373.49 to \$461.89 per square foot of living area, including land. The comparables have improvement assessments ranging from \$116,389 to \$140,255 or from \$27.60 to \$32.97 per square foot of living area.

In rebuttal, the appellants' counsel argued that the board of review's evidence should be given no weight as they consist of unadjusted sales. As to the equity comparables, the appellants' counsel argued that the board of review's comparables differ substantially in dwelling size relative to the subject, whereas the appellants' equity comparables are more similar overall to the subject dwelling.

Conclusion of Law

The appellants contend in part that 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted on the grounds of overvaluation.

The appellants submitted an appraisal and the board of review submitted three comparable sales, two of which are the same properties analyzed by the appellants' appraiser. The Board gave less weight to the board of review comparables as these are raw, unadjusted sales. Specifically, the board of review made no adjustments to its comparables for differences in terms of sale or characteristics when compared to the subject property, and did not refute the adjustments made by the appellants' appraiser.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants which reflects comparables relatively similar to the subject which have been adjusted for differences when compared to the subject. The Board is cognizant of the fact that one of the comparables considered by the appraiser is a listing (rather than a sale), however, the listing price simply tends to set the upper limit of the market value for that property and does not diminish from the appraiser's value conclusion in light of the remaining four sales considered by the appraiser. Given the agreement of the parties as to the two common comparable sales and what appears to be a credible appraisal report with reasonable and logical adjustments for differences from the subject, the Board finds the subject property had a market value of \$1,640,000 or \$333.60 per square foot of living area, including land, as of the assessment date at issue which is lower than the subject's market value of \$1,817,200 or \$369.65 per square foot of living area, including land, as reflected by its assessment. Therefore, based on the evidence in this record, the Board finds that the appellants established by a preponderance of the evidence that the subject property is overvalued and, thus, a reduction in the subject's assessment is warranted based on market value consideration.

The taxpayers also argued 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 record contains six assessment equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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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