



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

APPELLANT: John Hoffman
DOCKET NO.: 22-52723.001-R-1
PARCEL NO.: 04-34-208-029-0000

The parties of record before the Property Tax Appeal Board are John Hoffman, the appellant, 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: \$16,200
IMPR.: \$93,800
TOTAL: \$110,000

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 2-story dwelling of frame exterior construction with 3,458 square feet of living area that is approximately 5 years old. Features of the home include 3½ baths, a full basement finished with a recreation room, central air conditioning, 1 fireplace, and a 2-car garage. The property has a 10,125 square foot site and is located in Glenview, Northfield Township, Cook County. The property is a class 2-78 property¹ under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity in improvement assessment as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal prepared by Charles Walsh, an Illinois Certified General Real Estate Appraiser estimating the

¹ Two-or-more story residence, up to 62 years of age, with 2,001 to 3,800 square feet of living area.

subject property had a market value of \$1,100,000 as of January 1, 2022. The purpose of the appraisal is for a property tax appeal.

Utilizing the sales comparison approach to value, the appraiser analyzed three comparable sales located from .33 to .85 of a mile from the subject property. The comparables were described as sites ranging in size from 8,686 to 9,407 square feet of land area which have been improved with 2-story dwellings of varying exterior construction. The homes ranged in age from 5 to 17 years old and ranged in size from 3,470 to 4,350 square feet of living area. Each comparable has a full finished basement, central air conditioning, and a 2-car or a 3-car garage. Two dwellings each have 1 fireplace. The sales occurred from April to October 2021 for prices ranging from \$925,000 to \$1,368,000 or from \$266.57 to \$314.48 per square foot of living area, including land. After making adjustments to the comparables for differences in room count, age, dwelling size, garage size, patio/porch amenities, and number of fireplaces, the appraiser estimated the comparables had adjusted sales prices ranging from \$927,000 to \$1,336,780. From this data, the appraiser concluded an estimated market value for the subject of \$1,100,000 or \$318.10 per square foot of living area, land included, as of January 1, 2022.

In support of the inequity in assessment argument, the appellant submitted a grid analysis containing information on four equity comparables located from .09 to .89 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 2-78 dwellings of masonry or frame construction ranging in size from 3,415 to 3,560 square feet of living area and ranging in age from 1 to 10 years old. The comparables each feature a full basement with undisclosed finish area, central air conditioning, 1 fireplace, and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$68,912 to \$116,133 or from \$20.18 to \$32.88 per square foot of living area. Based on the submitted evidence, the appellant 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 \$136,711. The subject's assessment reflects a market value of \$1,367,110 or \$395.35 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 subject has an improvement assessment of \$120,511 or \$34.85 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparable properties, two of which included sales data. The comparables are located within ¼ of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables were described as lots ranging in size from 8,328 to 14,734 square feet of land area which have been improved with 2-story, class 2-08 and class 2-78 dwellings of frame exterior construction. The homes range in age from 1 to 13 years old and range in size from 2,730 to 4,136 square feet of living area. Each home has a full basement finished with a recreation room. Each comparable also has central air conditioning, 1 fireplace, and a 2-car, a 2.5-car or a 3-car garage. The two sales occurred in August 2020 and June 2022 for prices of \$1,405,000 and \$1,749,000 or \$339.70 and \$512.15 per square foot of living area, including land, respectively. The comparables have improvement assessments ranging from \$68,912 to \$141,426 or from \$20.18 to \$37.61 per square foot of living area.

In rebuttal, the appellant's counsel argued that the board of review's comparable #1 supports the appellant's contention that the subject is overassessed, and comparables #2 and #3 have significantly differing dwelling sizes relative to the subject, whereas the appellant's equity comparables are more similar overall to the subject dwelling.

Conclusion of Law

The appellant contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted on the grounds of overvaluation.

In support of the overvaluation argument, the appellant submitted an appraisal and the board of review submitted two comparable sales. The Board finds the best evidence of market value to be the appraisal submitted by the appellant which reflects comparables relatively similar to the subject which have been adjusted for differences when compared to the subject. Given what appears to be a credible appraisal report with reasonable and logical adjustments to the comparables for differences from the subject, the Board finds the subject property had a market value of \$1,100,000 or \$318.10 per square foot of living area, land included, as of January 1, 2022 which is lower than the subject's market value of \$1,367,110 or \$395.35 per square foot of living area, including land, as reflected by its assessment.

The Board gave less weight to the board of review comparable sale #3 based on the sale occurring in 2020 which is less proximate in time from the January 1, 2022 assessment date at issue than the remaining comparable sales in the record. The Board also gave less weight to board of review comparable sale #1 based on disproportionately low improvement assessment in relation to the high sale price suggesting that the sale price does not reflect the same property as described in the board of review grid. Additionally, the board of review made no adjustments to its comparables for differences in characteristics when compared to the subject property, and did not refute the adjustments made by the appellant's appraiser.

Therefore, based on the evidence in this record, the Board finds that the appellant 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 to reflect the appraised value of \$1,100,000. Since market value has been established, 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 taxpayer 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 ten 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

AGENCY

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