



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

APPELLANT: Sue Gorski
DOCKET NO.: 22-53163.001-R-1
PARCEL NO.: 04-35-307-051-0000

The parties of record before the Property Tax Appeal Board are Sue Gorski, the appellant, by attorney Timothy C. Jacobs of Kovitz Shifrin Nesbit 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 **no change** 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: \$7,000
IMPR.: \$52,000
TOTAL: \$59,000

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 two-story dwelling of masonry exterior construction with 2,132 square feet of living area. The dwelling is approximately 24 years old. Features of the dwelling include a partial basement with finished area, central air conditioning, a fireplace and a two-car garage. The property has a 1,000 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-95 property, an individually owned townhome or row house up to 62 years of age, under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparables that have the same assessment neighborhood code and are located from .02 to .05 of a mile from the subject property. Three of the comparables are described as class 2-99 properties, a residential condominium, and

comparable #4 is described as a class 2-95 property, an individually owned townhome or row house up to 62 years of age, under the Cook County Real Property Assessment Classification Ordinance. The comparables are reported to have sites that contain either 965 or 30,616 square feet of land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 2,132 to 2,600 square feet of living area. The dwellings are from 18 to 22 years old. Three comparables each have a full basement with finished area and one comparable has a concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces and a two-car garage. The properties sold from September 2020 to February 2022 for prices ranging from \$525,000 to \$585,000 or from \$210.58 to \$247.73 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$56,536, reflecting a market value of \$565,360 or \$265.18 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,000. The subject's assessment reflects a market value of \$590,000 or \$276.74 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%.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that have different property classification codes than the subject. Sales data was provided for comparables #1 and #3. Since no sales data was provided for comparable #2 in order to address the appellant's overvaluation argument, this property will not be further discussed in this analysis. The board of review's comparables #1 and #3 are located in Glenview or Northbrook and have sites that contain either 2,826 or 3,352 square feet of land area. The comparables are improved with two-story dwellings of masonry or frame and masonry exterior construction with either 1,967 or 2,040 square feet of living area. The dwellings are either 1 or 47 years old. The comparables each have a full basement, one of which has finished area. Each comparable has central air conditioning and a two-car garage. Comparable #3 has a fireplace. The properties sold in November 2021 and November 2022 for prices of \$685,000 and \$910,741 or for \$335.78 and \$463.01 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in property classification, location, dwelling size and/or foundation type. Nevertheless, the Board has given less weight to the appellant's comparables #1, #2 and #3 which are described as class 2-99

properties consisting of a residential condominium, unlike the subject that is classified as a 2-95 property consisting of an individually owned townhome or row house up to 62 years of age. The Board has given less reduced weight to board of review comparable #3 which is located in a different city than the subject.

The Board finds the appellant's comparable #4 and board of review comparable #1 are most similar to the subject in property classification and dwelling size. However, the Board finds the appellant's comparable #4 has a dissimilar concrete slab foundation when compared to the subject's basement foundation with finished area and it sold 15 months prior to the January 1, 2022, assessment date. The Board also finds board of review's comparable #1 has a different assessment neighborhood code than the subject and the dwelling is 23 years newer than the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables sold in September 2020 and November 2021 for prices of \$525,000 and \$910,741 or for \$246.25 and \$463.01 per square foot of living area, including land, respectfully. The subject's assessment reflects a market value of \$590,000 or \$276.74 per square foot of living area, including land, which is bracketed by the two best comparables in the record. Based on this record and after considering adjustments to the best comparables for date of sale and differences from the subject, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

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: _____

September 16, 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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