



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

APPELLANT: The Brian J. Mele Revocable Trust
DOCKET NO.: 22-53232.001-R-1
PARCEL NO.: 04-02-300-007-0000

The parties of record before the Property Tax Appeal Board are The Brian J. Mele Revocable Trust, the appellant(s), 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, 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: \$22,215
IMPR.: \$83,785
TOTAL: \$106,000

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 construction with 5,423 square feet of living area. The dwelling is approximately 15 years old. Features of the home include a full basement, central air conditioning, two fireplaces and a two-car garage. The property has a 44,431 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and assessment equity. In support of this argument of overvaluation the appellant submitted evidence disclosing the subject property was purchased on June 4, 2019, for a price of \$1,060,000 or \$195.46 per square foot of living area, land included in the sale price. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

In support of the argument of assessment equity the appellant submitted information on five class 2-09 equity comparable properties with varying degrees of similarities to the subject, three of which are located in the same neighborhood code as the subject but for which appellant did not provide proximity to the subject. The improvements ranged: in age from 27 to 61 years; in size from 5,272 to 6,586 square feet of living area; and in improvement assessment from \$14.64 to \$16.34 per square foot of living area. Appellant submits that this is an owner-occupied residence. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,999. The subject's assessment reflects a market value of \$1,219,990 or \$224.97 per square foot of living area, land included, when using the 2022 three-year average median level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four class 2-09 comparable sales. These sales took place between 08/2019 and 11/2020 for sales process ranging from \$1,240,000 to \$1,500,000 or from \$223.18 to \$281.58 per square foot of living area, land included in the sale price.

In support of its contention of the correct assessment based on assessment equity the board of review submitted the same four class 2-09 properties as listed in the section concerning overvaluation. These four properties are located in different subareas than the subject and the board of review did not provide proximity to the subject for any of the properties. The improvements ranged: in age from 7 to 53 years; in size from 5,124 to 5,556 square feet of living area; and in improvement assessment from \$18.21 to \$30.88 per square foot of living area. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in June 2019 for a price of \$1,060,000. 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, and the property had been advertised on the open market with the Multiple Listing Service. In further support of the transaction the appellant submitted a copy of the sales contract and settlement statement. The Board finds the board of review did not present any

evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$1,060,000 as of January 1, 2022. Since market value has been determined a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

The Board has found that market value has been established by the appellant with evidence of the arm's length sale of the subject property in June 2019. Based on this decision the Board finds it unnecessary to make a determination on the argument presented by the appellant as to assessment equity.

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

The Brian J. Mele Revocable Trust, 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