



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

APPELLANT: John Jaksch
DOCKET NO.: 22-53743.001-R-1
PARCEL NO.: 04-26-408-008-0000

The parties of record before the Property Tax Appeal Board are John Jaksch, the appellant(s); 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: \$18,009
IMPR.: \$57,000
TOTAL: \$75,009

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 38-year-old, two-story, single-family dwelling of frame and masonry construction with 3,624 square feet of living area. The property has a 12,864 square foot site and is located in Glenview, Northfield Township, Cook County. Features of the home include an unfinished partial basement, two full bathrooms, one half-bath, central air conditioning, and a three-car garage. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance. The record reflects that the subject property is owner-occupied.

The appellant contends overvaluation under the theory of comparable sales and assessment inequity as the basis of the appeal. In support of these arguments the appellant submitted information on the grid analysis of four suggested comparables that contained both sales and

equity data.¹ The appellant also submitted a letter which contained commentary on three of the previously listed suggested comparables. The letter also mentioned two comparables that were not listed in the grid.² The appellant also argues in the letter that the subject property has all original fixtures and that should be reflected in a lower assessed value. The appellant provided photographs of the interior and exterior of the subject property.

The improvements on comparable properties #1 through #4 ranged: in age from 26 to 39 years old and in size from 3,560 to 3,686 square feet of living area. The suggested comparable properties had varying full basements, three of which were finished, a two-car or 2.5-car garage, and between 2.5-baths and 3.5-baths. Each of the suggested comparable properties had central air conditioning. The appellant reported that the suggested comparables were located within 1,072 and 2,968 feet of the subject property. The comparable properties sold between November 1988 and October 2021. The comparable properties ranged in price between \$150,000 to \$770,000 and in sale price per square foot between \$41.19 to \$216.29, including land. The comparables have improvement assessments ranging from \$14.38 to \$16.81 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$75,009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,881. The subject's assessment reflects a market value of \$828,810 or \$228.70 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$64,871 or \$17.90 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties, only two of which had sales information.

The improvements on the board of review's comparable properties ranged: in age from 44 to 47 years old, and in size from 2,992 to 3,800 square feet of living area. The suggested comparable properties had varying foundation types including different types of basements. Each of the suggested comparable properties had central air conditioning and a two-car garage. The suggested comparables all had two full bathrooms and three of them had an additional half-bath. The board of review reported that each of the suggested comparables were located within a block of the subject property. The two comparable sales sold between March 2020 and November 2020. The comparable properties ranged in price between \$716,050 to \$852,500 and in sale price per square foot between \$217.05 to \$284.93, including land. The comparables have improvement assessments ranging from \$18.61 to \$23.67 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Sanctions

The Property Tax Appeal Board (PTAB) provides, as required by law, the forms a party must use when filing an appeal before PTAB. 35 ILCS 16-165, 86 Ill.Admin.Code 1910.30(c)

¹ Those properties are: Comp #1 (04-26-407-037-0000), Comp #2 (04-26-407-053-0000), Comp #3 04-25-400-053-0000), and Comp #4 (04-26-407-045-0000).

² The appellant listed 1638 Del Ogier Dr (04-25-400-048-0000) and 1609 Del Ogier Dr (04-25-400-039-0000) in their letter.

and 1910.80. “Only the prescribed forms of the Property Tax Appeal Board may be used.” 86 Ill.Admin.Code 1910.80. PTAB Standing Order No. 2³ holds that “All parties are ordered to use PTAB’s prescribed forms whether a party is filing by paper or through the e-filing portal (abbreviated “EFP” in PTAB’s rules). Any party not complying with PTAB’s rules will be subject to sanctions. The order goes on to say that “The sanction will be to give any evidence not submitted on the proper form zero weight.”

The appellant listed the properties 1638 Del Ogier Dr (04-25-400-048-0000) and 1609 Del Ogier Dr (04-25-400-039-0000) in a chart within the appellant’s brief and were not submitted in the gird form provided by PTAB. As such, the Board orders sanctions as it pertains to this evidence. The Board gives no weight to any evidence or data from the properties 1638 Del Ogier Dr (04-25-400-048-0000) or 1609 Del Ogier Dr (04-25-400-039-0000).

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 appellant's comparable sales #1, #3, and #4 and the board of review’s comparable #3. These comparables sold for prices ranging from \$204.83 to \$217.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$228.70 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The board of review’s comparable #1 was given less weight due to the smaller size. The appellant’s comparables #2 was given less weight due to the remoteness of the sale. Based on this evidence the Board finds a reduction in the subject's assessment based on the overvaluation argument is justified.

The appellant also contends assessment inequity as the 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the appellant’s equity comparables #1, #2, #3 and #4 and the board of review’s comparable #3 and #4. These comparables had improvement assessments that ranged from \$14.38 to \$18.97 per square foot of living area. The subject's improvement assessment of \$17.90 per square foot of living area falls within the range established by the best comparables in this record. The board of review’s comparables #1 and #2

³ <https://ptab.illinois.gov/pdf/StandingOrderNo2.pdf>

were given less weight due to the smaller size. Based on this record the Board finds, as to the equity argument, the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction, on this basis, in the subject's assessment is not justified.

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: January 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

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

APPELLANT

John Jaksch
1308 Hollywood Ave
Glenview, IL 60025-2224

COUNTY

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