



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

APPELLANT: Nicole Fields
DOCKET NO.: 22-53871.001-R-1
PARCEL NO.: 04-07-414-019-0000

The parties of record before the Property Tax Appeal Board are Nicole Fields, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC, in Northbrook, 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: \$16,691
IMPR.: \$35,809
TOTAL: \$52,500

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 frame exterior construction with 2,279 square feet of living area. The dwelling is approximately 47 years old. Features of the home include a partial basement, central air conditioning, a fireplace and a two-car garage. The property has an 11,127 square foot site and is located in Northbrook, Northfield Township, Cook County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on December 23, 2020 for a price of \$525,000. The appellant further reported the property was sold by Jack and Faryn Rudnick, the parties to the transaction were not related and the property sold through the use of a Realtor. The property was listed for sale on the market with the Multiple Listing Service (MLS) for a period of two months. Furthermore, the

appellant reported the property did not sell due to a foreclosure action nor was the property sold using a contract for deed. The appellant submitted a copy of the MLS listing sheet depicting the original asking price of \$560,000 and that the property was placed on the market on November 10, 2020. The document depicts the property was on the market for a period of 14 days. The appellant submitted a copy of the Warranty Deed related to the sale and the Settlement Statement depicting a commission paid to Baird & Warner. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision disclosing the total assessment for the subject of \$56,481. The subject's assessment reflects a market value of \$564,810 or \$247.83 per square foot of living area, land included, when using the level of assessment for Cook County of 10%.

The board of review noted that the MLS data sheet depicts that the subject property was purchased with "cash."

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the subject's neighborhood code and either the subarea or ¼ of a mile from the subject. The parcels range in size from 9,758 to 12,580 square feet of land area. Each comparable is improved with a class 2-78 two-story dwelling of frame and masonry exterior construction ranging in age from 39 to 45 years old. The homes range in size from 2,547 to 2,873 square feet of living area. Features include full basements, central air conditioning, a fireplace, and a two-car garage. Both comparables #2 and #4 are each noted to have "other improvements" which are not further identified on the record. Also, as part of the grid analysis, the board of review depicts that the subject property sold in March 2021 for \$525,000 or for \$230.36 per square foot of living area, including land. The four comparable properties sold from July 2019 to November 2022 for prices ranging from \$755,000 to \$890,000 or from \$285.42 to \$328.05 per square foot of living area, including land. 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 board of review did not present sufficient evidence to challenge the arm's length nature of the subject's sale transaction or to refute the contention that the purchase price was reflective of market value. Board of review comparable #3 with a sale date in July 2019 is a dated sale for the valuation date at issue herein. Moreover, the remaining three comparable sales presented by the board of review while relatively similar in age, design and exterior construction to the subject dwelling are each substantially larger than the subject dwelling by more than 20%. As to the board of review assertion that the subject property was purchased with "cash" is not

sufficient on its own without further data to overcome the sale price of the subject property that occurred approximately 13 months prior to the valuation date at issue of January 1, 2022.

A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill. App. 3d 369 (1st Dist. 1983); People ex rel. Munson v. Morningside Heights, Inc., 45 Ill. 2d 338 (1970); People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945).

The Board finds the best evidence of market value on this record is the purchase of the subject property in December, 2020 for a price of \$525,000. 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, the property had been advertised on the open market with the Multiple Listing Service, and it had been on the market for a period of time. In further support of the transaction the appellant submitted a copy of the settlement statement and the MLS listing sheet depicting the original asking price. The Board further finds the purchase price of \$525,000 is below the market value reflected by the assessment of \$564,830. Based on this record, the Board finds the subject property had a market value of \$525,000 as of January 1, 2022. Since market value has been determined the level of assessment in Cook County of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(1). Based on this record, the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment commensurate with the appellant's request is 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: _____

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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