



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

APPELLANT: Mark Tatge
DOCKET NO.: 22-55532.001-R-1
PARCEL NO.: 04-34-202-024-0000

The parties of record before the Property Tax Appeal Board are Mark Tatge, the appellant, by attorney Anthony Lewis of the Law Offices of Gary H. Smith 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: \$17,571
IMPR.: \$29,882
TOTAL: \$47,453

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 one-story, ranch dwelling of masonry exterior construction with 1,425 square feet of living area. The dwelling was constructed in 1954 and is approximately 68 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a two-car garage.¹ The property has a 10,982 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.²

¹ The Board finds the best description of the subject's features are found in the appraisal submitted by the appellant, which includes interior and exterior photographs and reports an inspection date of October 27, 2022.

² The board of review disclosed the subject is a class 2-03 property, which was not refuted by the appellant in rebuttal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$400,000 as of January 1, 2022. The appraisal was prepared by William L. Shulman and Harry M. Fishman, State of Illinois Certified General Real Estate Appraisers. The intended use of the report is to provide an opinion of market value in order to establish an equitable ad valorem tax assessment based on the fee simple property rights.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value using three comparable sales. The comparables are located approximately .70 to .90 of a mile from the subject property and have sites that range in size from 8,100 to 10,108 square feet of land area. The comparables are improved with ranch dwellings of frame or masonry and frame exterior construction that range in size from 1,202 to 1,759 square feet of living area. The homes range in age from 63 to 74 years old. Comparable #2 has a full basement with finished area. Each comparable has central air conditioning, a fireplace and a two-car garage. The sales occurred from November 2021 to February 2022 for prices ranging from \$350,000 to \$400,000 or from \$227.40 to \$303.24 per square foot of living area, including land. The appraisers made an adjustment to comparable #3 for location and also adjusted the comparables for differences from the subject in site size, quality construction, gross living area, basement area and other features to arrive at adjusted prices ranging from \$379,400 to \$414,350 and opined an estimated value for the subject of \$400,000. The appraisers stated in the addendum that the three sales are the most similar sales available and are considered the best indication for current market value.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$40,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,729. The subject's assessment reflects a market value of \$627,290 or \$440.20 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 four comparables described as class 2-03 properties that have the same assessment neighborhood code as the subject. The properties are located within the same block or approximately ¼ of a mile from the subject, one of which is also located along the same street as the subject property. The comparables have sites that range in size from 8,934 to 14,487 square feet of land area and are improved with one-story or one and one-half-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,305 to 1,771 square feet of living area. The dwellings are from 65 to 67 years old. The comparables each have a full or partial basement, three of which have finished area. Two comparables have central air conditioning and a fireplace. Each comparable has a one-car or a two-car garage. The sales occurred from July 2021 to November 2022 for prices ranging from \$276,309 to \$651,000 or from \$187.58 to \$402.20 for 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The appellant submitted an appraisal of the subject property estimating a market value of \$400,000 as of January 1, 2022, and the board of review submitted four comparable sales to support their respective positions before the Board.

The Board has given less weight to the value conclusion in the appraisal submitted by the appellant. Although the appraisers stated that the sales used in the report are the “most similar sales available and are considered the best indication for current market value,” the board of review presented four comparable sales of similar properties closer in proximity to the subject which were not considered by the appraisers, without explanation. The appraisers also relied on sales of two homes that have no basement, a feature of the subject. Lastly, the appraiser made a negative heating and cooling adjustment to comparable #2, although this comparable is described as having the same heating and cooling features as the subject. For these reasons, the Board will instead examine the raw sales in the record.

The record contains a total of seven comparable sales. The Board has given less weight to the appellant's appraisal comparables #1 and #3, due to their lack of a basement foundation, a feature of the subject and/or their larger dwelling size, when compared to the subject. The Board has given reduced weight to board of review comparables #2 and #3 which differ from the subject in design or dwelling size. The Board has also given reduced weight to board of review comparable #4 which appears to be an outlier due to its considerably lower sale price of \$276,309 or \$187.58 per square foot of living area, including land, when compared to the other sales in the record.

The Board finds the best evidence of the market value to be the appellant's appraisal comparable #2 and board of review comparable #1 which are relatively similar to the subject in location and are overall, more similar to the subject dwelling in size, design, foundation type and other features. These two comparables sold in July and December 2021 for prices of \$364,500 and \$475,000 or for \$303.24 and \$363.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$627,290 or \$440.20 per square foot of living area, land included, which is greater than the two best comparables in the record both in terms of overall market value and on a price per square foot of living area, including land, basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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

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