



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

APPELLANT: Mary Ha
DOCKET NO.: 22-55920.001-R-1
PARCEL NO.: 04-08-312-006-0000

The parties of record before the Property Tax Appeal Board are Mary Ha, the appellant, by attorney Jason W. Newton, of Schoenberg Finkel Beederman Bell Glazer LLC 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: \$36,848
IMPR.: \$54,864
TOTAL: \$91,712

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 4,273 square feet of living area. The dwelling is 27 years old. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces, and a three-car garage. The property has a 24,565 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-08 property 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 an appraisal estimating the subject property had a market value of \$900,000 as of January 1, 2022. The appraisal was prepared by Greg Fisher, an associate real estate trainee appraiser, and Harry Fishman, a certified general real estate appraiser for a tax appeal.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach by examining three comparable sales located within 1.74 miles of the subject. The comparables are improved with dwellings of masonry or masonry and frame exterior construction ranging in size from 4,065 to 4,623 square feet of living area. The dwellings range in age from 19 to 41 years old. Each comparable has central air conditioning, one or two fireplaces, a basement with finished area, and a two-car garage or three-car garage. The parcels range from 11,979 to 20,820 square feet of land area. The sales occurred from April 2021 to May 2022 for prices ranging from \$795,000 to \$900,000 or from \$194.68 to \$202.70 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for site size, view, dwelling size, bathroom count, and other features to arrive at adjusted prices ranging from \$893,430 to \$913,225. Based on this data, the appraisers arrived at a market value of \$900,000 or \$210.62 per square foot of living area, including land, as of January 1, 2022.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$91,712. The subject's assessment reflects a market value of \$917,120 or \$214.63 per square foot of living area, land included, when using the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on one comparable sale located within the subject's assessment neighborhood and .25 of a mile from the subject.¹ The property is a two-story dwelling of masonry exterior construction with 4,410 square feet of living area. The dwelling is 16 years old and features central air conditioning, a fireplace, a full basement with finished area, and a two-car garage. The parcel contains 12,519 square feet of land area. The comparable sold in April 2021 for a price of \$1,175,018 or \$266.44 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted an appraisal and one comparable sale for the Board's consideration. The Board gives less weight to the value conclusion in the appraisal submitted by the appellant, which contained no adjustments to account for the significant differences in age between the comparables and the subject. Further comparable #3 is located more than one mile from the subject. The Board will instead examine the raw sales in the record.

¹ The Board finds that the submission of equity comparables is not responsive to the appellant's market value claim, and the equity evidence presented by the board of review will not be further analyzed on this record.

The Board gives reduced weight to appraisal sale #3, which is located more than one mile from the subject. The Board finds the best evidence of market value to be the appraisal comparables #1 and #2 along with the comparable submitted by the board of review, which sold proximate to the lien date at issue and are similar to the subject in location, dwelling size, and features, noting adjustments for age would be necessary to make the comparables more equivalent to the subject. These most similar comparables sold from April 2021 to May 2022 for prices ranging from \$795,000 to \$1,175,018 or from \$195.57 to \$266.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$917,120 or \$214.63 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction 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: 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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