



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

APPELLANT: Henry Lin  
DOCKET NO.: 23-52818.001-R-1  
PARCEL NO.: 04-11-302-008-0000

The parties of record before the Property Tax Appeal Board are Henry Lin, the appellant, 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 **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:** \$51,923  
**IMPR.:** \$79,076  
**TOTAL:** \$130,999

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 2023 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 1-story dwelling of masonry exterior construction with 6,265 square feet of living area. The home is approximately 62 years old. Features include a basement, central air conditioning, two fireplaces, and a 3-car garage. The property has a 64,904 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal.

In support of the overvaluation argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on January 14, 2020 for a

price of \$960,000. The property was reported to have been purchased from Amy G. Thanhouser, as Trustee of the Amy G. Thanhouser Declaration of Trust dated April 1, 1998 and the parties to the transaction were not related. The property was sold through a realtor, Coldwell Banker, and was advertised for an unknown period of time. The subject was not sold by a foreclosure action or by using a contract for deed. The appellant provided a copy of the settle statement which reiterated the seller, sale date, and sale price, as well as disclosing commissions being paid to two entities.

As to the inequity argument, the appellant submitted information on five equity comparables, none of which are located in the subject's assessment neighborhood code. The comparables are improved with 1-story or 1.5-story, class 2-04 dwellings of masonry or frame and masonry exterior construction ranging in size from 5,703 to 7,165 square feet of living area. The homes range in age from 29 to 77 years old. The comparables each have a full basement, three of which are finished with either an apartment or a recreation room. Each comparable has central air conditioning, from one to three fireplaces, and a 3-car or a 4-car garage. The comparables have improvement assessments ranging from \$64,643 to \$78,380 or from \$10.71 to \$12.13 per square foot of living area.

Based on the foregoing evidence, the appellant requested a total reduced assessment to \$96,000 which reflects the sale price of \$960,000 when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance and requested a reduced improvement assessment to \$44,077 or \$7.04 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,999. The subject's assessment reflects a market value of \$1,309,990 or \$209.10 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$79,076 or \$12.62 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparables, consisting of both sales and equity data, each of which is located in the subject's assessment neighborhood. Comparable #2 is located on the subject's block and along the same street as the subject property. The comparables have parcels that range in size from 52,841 to 61,855 square feet of land area. The parcels are improved with 1-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 4,662 to 6,506 square feet of living area. The homes range in age from 30 to 55 years old. Each comparable has a full or partial basement, central air conditioning, one or two fireplaces, and a 2.5-car or a 3-car garage. The properties sold from June 2020 to June 2021 for prices ranging from \$925,000 to \$2,500,000 or from \$198.41 to \$384.26 per square foot of living area, land included. The four properties have improvement assessments ranging from \$76,516 to \$144,108 or from \$16.41 to \$22.55 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment on both market value and equity grounds.

### **Conclusion of Law**

The appellant contends in part 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 based on overvaluation is not warranted.

This record contains the sale of the subject and three suggested comparable sales submitted by the board of review for the Board's consideration. The Board gives less weight to the sale of the subject in January 2020 which is almost three years prior to the subject's January 1, 2023 assessment date at issue and less likely to be reflective of market value. The Board also gives less weight to board of review comparable #2 due to a substantial difference from the subject in dwelling size as well as having a June 2020 sale date, less proximate than the other comparables in this record. The Board finds the best evidence of market value to be board of review sales #1 and #3 which sold more proximate to the subject's assessment date. These comparables are located in the subject's assessment neighborhood and are similar to the subject in design/class, lot size, and some features with varying degrees of similarity in age and dwelling size. The properties sold in December 2020 and June 2021 for prices of \$1,800,000 and \$2,500,000 or \$348.50 and \$384.26 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,309,990 or \$209.10 per square foot of living area, land included, which falls below the two comparable sales in this record. Based on this record and after consideration of adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is not warranted.

The appellant also raised an assessment inequity argument as an alternative 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.

This record contains eight suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are located in different assessment neighborhoods than the subject. The Board also gives less weight to board of review comparable #2 which is a substantially smaller home than the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 and #3 which are overall more similar to the subject in location, design/class, and dwelling size with varying degrees of similarity to the subject in age. These comparables have improvement assessments of \$116,471 and \$144,108 or \$22.15 and \$22.55 per square foot of living area. The subject's improvement assessment of \$79,076 or \$12.62 per square foot of living area falls below

the two best comparables in this record. Based on the foregoing evidence and after considering appropriate adjustments to the two best equity comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment equity is not justified.

In conclusion, based on the evidence presented, the Board finds that no 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: \_\_\_\_\_

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

Henry Lin, 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