FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Stratton
DOCKET NO.: 24-52249.001-R-1
PARCEL NO.: 04-36-105-015-0000

The parties of record before the Property Tax Appeal Board are Michael Stratton, the appellant(s), by attorney Christopher G. Walsh, Jr., of Walsh Law, 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 ***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:	$27,206
IMPR.:	$37,794
TOTAL:	$65,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2024 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 single-story dwelling of masonry construction, approximately sixty-three years-old, containing 2,157 square feet of living area. The building, classified as 2-04 under the Cook County Real Property Assessment Classification Ordinance, is on a 13,603 square foot site in Glenview, Northfield Township, Cook County. Features of the house include two full bathrooms, a full basement and a two-car garage.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of $650,000 as of October 7, 2022. The appraisal was prepared by Mary Luetkemeyer, a licensed real estate appraiser.

The appraiser relied on the sales comparison approach in her evaluation. The appraiser used sales of three comparable properties located from 0.17 to 0.78 miles from the subject property. The comparables ranged in age from fifty-eight to sixty-five years old and ranged in size from 1,716 to 2,117 square feet of living area. The comparable sales took place from March 15, 2022, to August 10, 2022, for prices ranging from $640,000 to $707,000. The appraiser adjusted the sales prices to a range of $637,050 to $667,900 to account for differences between the subject and the comparables in terms of location, condition, living area and basements. Exterior photographs were included with the appraisal. Based on this evidence, the appellant is requesting an assessment amount of $650,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $71,813 with an improved assessment of $44,607 when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 properties of 10%. In support of the current assessment, the board of review submitted data on four sales comparables occurring from November 16, 2023, to August 13, 2024, for prices ranging from $790,000 to $1,311,000 or $364.06 to $518.80 per improved square foot. The board of review reports one of its comparables is within a quarter-mile of the subject property.

Conclusion of Law

The Board takes judicial notice that the subject property was the subject matter of appeals before the Property Tax Appeal Board the prior two years under Docket Number 23-56710 and Docket Number 22-54529. In those appeals the Property Tax Appeal Board issued decisions lowering the assessment of the subject property to $65,000 on the evidence submitted by the parties. Tax year 2024 is within the same general assessment period for Northfield Township and the appellant disclosed that the subject property is an owner-occupied residence.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2022 and 2023 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

> "If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review." 35 ILCS 200/16-185.

Additionally, section 10-15 of the Illinois Administrative Procedure Act states: "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of

the evidence." 5 ILCS 100/10-15. The Board takes official notice that for docket numbers 23-54529 and 23-56710 it rendered a decision lowering the subject's assessment for tax year 2022 and 2023 (86 Ill.Admin.Code §1910.90(i)), and that those tax years and the instant tax year of 2024 are in the same general assessment period for Northfield Township. The Board further finds that the subject is owner-occupied based on the appellant's statement in Section II of the 2024 appeal form. The record contains no evidence indicating that the subject sold in an arm's-length transaction subsequent to the Board's decision for the 2022 and 2023 tax years, or that the Board's decision for the 2022 or 2023 tax year was reversed or modified upon review.

For these reasons the Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's 2022 and 2023 tax year decisions, plus the application of an equalization factor, if any.

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:

C E R T I F I C A T I O N

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 17, 2026

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 9-215 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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