



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

APPELLANT: Robert and Patricia Armbruster  
DOCKET NO.: 10-33208.001-R-1  
PARCEL NO.: 04-08-311-061-0000

The parties of record before the Property Tax Appeal Board are Robert and Patricia Armbruster, the appellants, by attorney Christopher G. Walsh, Jr. in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$8,125  
IMPR.: \$24,875  
TOTAL: \$33,000**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction. The dwelling is approximately 34 years old and contains 1,865 square feet of living area. Features of the home include a crawl-space foundation, central air conditioning, a fireplace, and a two-car garage. The subject property has a 5,000 square foot site and is located in Northbrook, Northfield Township, Cook County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted evidence disclosing the subject property was purchased on November 6, 2008 for a price of \$307,500 or \$164.88 per square foot of living area, land included. The appellants partially completed Section IV - Recent Sale Data of the residential appeal form and disclosed the name of the sellers; that the subject's sale was not a transfer between related parties; that the property was advertised for sale; and that the seller's mortgage was not assumed. The appellants stated "UNKNOWN" with respect to

answering the question "Sold by" and stated "UNKNOWN" with respect to how long the property had been advertised for sale. To further document the sale, the appellants submitted a copy of the Illinois Real Estate Transfer Declaration, PTAX-203, disclosing the subject property was purchased in November 2008 for a price of \$307,500. On the transfer declaration, question #7 ("Was the property advertised for sale?") was marked "NO". In a letter that accompanied the appeal, counsel stated the subject had a market value of \$307,500 and the assessment should be calculated by applying the 10% ordinance level of assessment for Class 2 residential property in Cook County. Based on this record, the appellants requested the subject's assessment be reduced to \$30,750.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$41,554 was disclosed. The subject's assessment reflects a market value of \$415,540 or \$221.81 per square foot of living area, land included, using the 10% ordinance level of assessment for Class 2 residential property in Cook County.

In support of the assessment, the board of review submitted information on three comparable sale properties that are improved with one or one and one-half story dwellings of frame construction. The dwellings are either 33 or 35 years old and contain either 1,835 or 1,838 square feet of living area. The comparables have the same assigned neighborhood code as the subject, and one of the comparables is located in the same tax block as the subject. Each comparable has a partial unfinished basement and a garage. Two comparables have a fireplace, and one comparable has central air conditioning. Each comparable has a 5,000 square foot site. The comparables sold from February 2007 to August 2009 for prices that ranged from \$330,000 to \$470,000 or from \$179.84 to \$255.71 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. Fair cash value is defined in the Property Tax Code as "[t]he amount

for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 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 appellants have met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the sale price of the board of review comparable #2 is the best evidence of market value in the record. This comparable sold in August 2009 for \$330,000 or for \$179.84. The board of review submitted evidence indicating that this comparable was very similar to the subject in location, design, exterior construction, living area, and age. The subject has a total assessment of \$41,554 which reflects a market value of \$415,540 or \$221.81 per square foot of living area, land included. The subject's market value as reflected by its assessment falls above the best sale in the record.

The Board gives little weight to the November 2008 sale of the subject property, because this sale date was not as proximate in time to the January 1, 2010 as the August 2009 sale of board of review comparable #2. Furthermore, the appellants presented conflicting evidence regarding the subject's exposure to the open market. In the residential appeal form, the appellants stated that the subject had been advertised for sale. The appellants also submitted a copy of the Illinois Real Estate Transfer Declaration, PTAX-203. The transfer declaration revealed that the question that asked if the subject property had been advertised for sale was marked "NO". As a result, the

November 2008 sale of the subject property received little weight in the Board's analysis.

The Board also gives little weight to board of review comparables #1 and #3. These comparables sold in February 2007 and November 2007, respectively. These sale dates were also not as proximate in time to the assessment date at issue as the sale of board of review comparable #2 in August 2009.

Based on this record, the Board finds the subject property had a market value of \$330,000 as of January 1, 2010 and the 10% ordinance level of assessment for Class 2 residential property in Cook County shall apply.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

Member

*Mario Morris*

Member

*J. R.*

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: April 18, 2014

*Allen Castrovillari*

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 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 the subsequent year 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.

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.