



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

APPELLANT: Robert Miller  
DOCKET NO.: 16-20365.001-R-1  
PARCEL NO.: 05-06-402-013-0000

The parties of record before the Property Tax Appeal Board are Robert Miller, the appellant, by attorney Timothy E. Moran, 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:** \$26,263  
**IMPR.:** \$82,694  
**TOTAL:** \$108,957

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 2016 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 is improved with a two-story dwelling of masonry construction with 3,367 square feet of living area. The dwelling is approximately 71 years old. Features of the home include a full finished basement, central air conditioning, a fireplace and a two-car garage. The property has a 14,591 square-foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables with the same assigned neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of frame, stucco or masonry construction. The dwellings are from 85 to 128 years old. The appellant's grid analysis indicates the comparables have features that are

similar to the subject in varying degrees. The comparable dwellings range in size from 3,332 to 3,422 square feet of living area, and their improvement assessments range from \$56,476 to \$73,000 or from \$16.50 to \$21.91 per square foot of living area. In Section III – Description of Property of the residential appeal form, the appellant provided information on the June 2014 sale of the subject property at a price of \$1,685,000. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$57,912 or \$17.20 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$108,957 was disclosed. The subject property has an improvement assessment of \$82,694 or \$24.56 per square foot of living area. The board of review presented descriptions and assessment information on three suggested comparable properties with the same assigned neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of masonry or stucco construction. The dwellings are from 92 to 103 years old. The appellant's grid analysis indicates the comparables have features that are similar to the subject in varying degrees. The comparable dwellings range in size from 2,207 to 3,964 square feet of living area and their improvement assessments range from \$55,898 to \$107,925 or from \$25.33 to \$27.23 per square foot of living area. As part of its submission, the board of review also made reference to the subject's June 2014 sale at a price of \$1,685,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the 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.

The parties presented assessment data on a total of eight suggested comparables. The Board finds that none of the comparables submitted were similar to the subject in age. In addition, the board of review comparables #2 and #3 differed significantly from the subject in living area. Although none of the comparables was sufficiently similar to the subject, the Board finds that all of the comparables submitted had improvement assessments ranging from \$16.50 to \$27.23 per square foot of living area. The subject's improvement assessment of \$24.56 per square foot of living area falls within this range. Based on this record, 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 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.

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Chairman



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Member

\_\_\_\_\_  
Member



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Member

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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: April 23, 2019



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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

Robert Miller, by attorney:  
Timothy E. Moran  
Schmidt Salzman & Moran, Ltd.  
111 West Washington Street  
Suite 1300  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602