



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

APPELLANT: Mila Friedman  
DOCKET NO.: 16-20674.001-R-1  
PARCEL NO.: 05-18-104-035-0000

The parties of record before the Property Tax Appeal Board are Mila Friedman, 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:** \$13,258  
**IMPR.:** \$44,663  
**TOTAL:** \$57,921

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 consists of a 1-story dwelling of masonry exterior construction with 1,903 square feet of living area. The dwelling is approximately 60 years old. Features of the home include a partial finished basement, central air conditioning, a fireplace and a 2-car garage. The property has an 11,049 square foot site and is located in Glencoe, New Trier 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 assessment inequity and contention of law as the bases of the appeal. In support of the inequity argument the appellant submitted information on five equity comparables with the same classification code as the subject property. Three of the homes have different neighborhood codes than the subject property. The comparables are improved with 1-story and 1.5-story dwellings of frame exterior construction that range in age from 62 to 148 years old.

Three comparables have full unfinished basements; two comparables have central air conditioning; four comparables have a fireplace and four of the comparables have 2-car garages. The dwellings range in size from 1,820 to 2,040 square feet of living area and have improvement assessments ranging from \$38,167 to \$43,615 or from \$20.81 to \$21.82 per square foot of living area.

The appellant's attorney also submitted a brief requesting "the 2016 assessment on the subject be revised to reflect a building assessed value of \$21.38 per square foot (median of the comparables cited) which indicates a revised assessment of \$53,944." Based on this evidence, the appellant requested the subject's 2016 improvement assessment be reduced to \$40,686 or \$21.38 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 \$57,921. The subject property has an improvement assessment of \$44,663 or \$23.47 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same neighborhood and classification codes as the subject property. The comparables are improved with 1-story dwellings of masonry or frame and masonry exterior construction that range in age from 61 to 69 years old. The comparables have central air conditioning, one fireplace and 1.5-car or 2-car garages. Three of the comparables have partial basements, two of which have finished areas. The dwellings range in size from 1,862 to 2,079 square feet of living area and have improvement assessments ranging from \$50,088 to \$54,736 or from \$26.00 to \$26.91 per square foot of living area. 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 submitted information on a total of nine suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3 and #4 due to their distant location, significantly older ages and dissimilar dwelling design when compared to the subject property. Less weight was also given to the appellant's comparables #1 and #5 and the board of review's comparable #2 due to their dissimilar foundation when compared to the subject property. The Board finds the three remaining board of review comparables are more similar when compared to the subject in location, age, dwelling size, design and most features. These comparables have improvement assessments ranging from \$50,088 to \$54,054 or from \$26.00 to \$26.91 per square foot of living area. The subject's improvement assessment of \$44,663 or \$23.47 per square foot of living area falls below the range established by the best comparables contained in this record. 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

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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: August 20, 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

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