



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

APPELLANT: Mary Glerum  
DOCKET NO.: 16-20814.001-R-1  
PARCEL NO.: 05-27-111-009-0000

The parties of record before the Property Tax Appeal Board are Mary Glerum, the appellant, by attorney Amy M. Blumenthal, of Gould & Ratner 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:** \$92,140  
**IMPR.:** \$335,075  
**TOTAL:** \$427,215

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 two-story dwelling of frame construction. The dwelling is approximately 103 years old and has 5,155 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, four fireplaces and a 2-car garage. The property has a 20,941 square foot site and is located in Kenilworth, New Trier Township, Cook County. The subject is classified as a class 2-09 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 seven equity comparables with the same neighborhood and classification codes as the subject. All of the comparables are located on the same street as the subject, and one is located on the same block as the subject. The comparables are improved with two-story dwellings of masonry or frame and masonry construction. The

dwelling are from 4 to 111 years old and contain from 5,126 to 8,673 square feet of living area. Six comparables have full or partial basements, with three having finished area. One comparable does not have a basement. The comparables have central air conditioning and from one to four fireplaces. Six comparables have garages that range from 2-car to 4-car. The comparables have improvement assessments that range from \$210,699 to \$462,359 or from \$30.24 to \$55.38 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$238,161 or \$46.20 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 \$427,215 was disclosed. The subject property has an improvement assessment of \$335,075 or \$65.00 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties that have the same neighborhood and classification codes as the subject. Two of the comparables were described as being located on the same block as the subject property. The comparables are improved with two-story dwellings of masonry or frame and masonry construction. The dwellings are from 10 to 98 years old and contain from 2,999 to 6,518 square feet of living area. Two comparables have full finished basements, and the other two have full or partial unfinished basements. The comparables have central air conditioning, two or three fireplaces, and garages, either 2-car or 3-car. The comparable properties have improvement assessments that range from \$25,124 to \$454,978 or from \$8.38 to \$80.37 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 presented assessment data on a total of 11 suggested comparables. The Board finds the appellant's comparables #2 through #6 are significantly newer than the subject; comparables #1 through #4 and #6 have significantly more living area than the subject; comparable #3 does not have a basement; and comparable #6 lacks a garage. Due to these differences, the appellant's comparables #1 through #6 received reduced weight in the Board's analysis. Three of the board of review comparables also received reduced weight. The Board finds board of review comparable #2 to be an outlier with an improvement assessment considerably lower than any other comparable submitted for this appeal. In addition, board of review comparables #3 and #4 are much newer than the subject, and comparable #4 has significantly more living area than the subject.

The Board finds the best evidence of assessment equity in the record to be board of review comparable #1. This comparable is most similar to the subject in age and is very similar in nearly all other characteristics. As further support, the Board finds the appellant's comparable

#7, despite being somewhat newer, is located on the same block as the subject and is very similar in living area. The appellant's comparable #7 and board of review comparable #1 have improvement assessments of \$294,004 and \$401,426 or \$54.52 and \$76.22 per square foot of living area, respectively. The subject's improvement assessment of \$335,075 or \$65.00 per square foot of living area is bracketed by the improvement assessments of the two best comparables in this record. After considering adjustments to the comparables for differences from 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 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

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