



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

APPELLANT: Marvin Freedman  
DOCKET NO.: 16-20866.001-R-1  
PARCEL NO.: 05-06-301-020-0000

The parties of record before the Property Tax Appeal Board are Marvin Freedman, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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:** \$36,383  
**IMPR.:** \$64,864  
**TOTAL:** \$101,247

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 2-story frame and masonry dwelling containing 3,161 square feet of living area. The dwelling is 75 years old and features a partial unfinished basement, central air conditioning, 2 fireplaces and a 2-car garage. The subject is located in Glencoe, New Trier Township, Cook County. It 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 four, 2-story, class 2-06 comparables which have the same neighborhood code as the subject. The comparables range in size from 3,028 to 3,640 square feet of living area and range in age from 77 to 105 years old. Three comparables feature partial unfinished basements and one comparable has a full finished basement. Three comparables have 1 or 3 fireplaces and two have central air conditioning. All four comparables

feature 2-car garages. The comparables have improvement assessments ranging from \$60,499 to \$77,047 or from \$19.76 to \$21.17 per square foot of living area. The appellant's attorney submitted a brief requesting the subject's total assessment be reduced to \$101,247. Based on this evidence the appellant requested the subject's 2016 improvement assessment be reduced to \$64,864 or \$20.52 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 \$110,667. The subject property has an improvement assessment of \$74,284 or \$23.50 per square foot of living area.

In support of the assessment the board of review submitted information on three, 2-story, class 2-06 comparables which have the same neighborhood code as the subject. The comparables range in age from 92 to 103 years old and range in size from 2,770 to 3,964 square feet of living area. The comparables feature full finished basements, central air conditioning, 1 or 2 fireplaces and 1½ or 2-car garages. The comparables have improvement assessments ranging from \$66,548 to \$107,925 or from \$24.02 to \$27.23 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 appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparables for the Board's consideration. The Board gives less weight to board of review comparable #1 due to its larger dwelling size when compared to the subject. The Board also gives less weight to appellant's comparable #3 and the board of review's comparables due to their superior full finished basements which would require downward adjustments when compared to the subject's partial, unfinished basement. Despite some differences with the subject in other features, the Board finds appellant's comparables #1, #2 and #4 are most similar to the subject in location, style, age and dwelling size. These comparables have improvement assessments ranging from \$60,499 to \$72,729 or from \$19.76 to \$21.17 per square foot of living area. The subject property has an improvement assessment of \$74,284 or \$23.50 per square foot of living area which is greater than the most similar comparables in the record on an overall basis as well as a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is not supported. Therefore, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment commensurate with the appellant's request is warranted.

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: 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

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