



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

APPELLANT: Tina Colada
DOCKET NO.: 16-20986.001-R-1
PARCEL NO.: 05-06-303-013-0000

The parties of record before the Property Tax Appeal Board are Tina Colada, 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: \$26,452
IMPR.: \$37,000
TOTAL: \$63,452

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 one-story frame dwelling containing 1,755 square feet of living area. The dwelling is 93 years old and features a partial unfinished basement, a fireplace and a 2-car garage. The subject is located in Glencoe, New Trier Township, Cook County. It is classified as a Class 2-03 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 three Class 2-03 comparables.¹ The appellant did not report the proximity of the comparables to the subject but disclosed they have the same neighborhood code as the subject. The comparables range in age from 81 to 109 years old and

¹ The appellant did not disclose in the grid analysis the style of the comparables. Class 2-03 dwellings can be 1-story or 1½-story design. The photographic evidence is inconclusive as to the style of the comparables.

range in size from 1,240 to 1,663 square feet of living area. The comparables feature unfinished basements and 1 or 2½-car garages. One comparable has 2 fireplaces. The comparables have improvement assessments ranging from \$14,094 to \$33,212 or from \$11.37 to \$19.97 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$26,676 or \$15.20 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 \$65,365. The subject property has an improvement assessment of \$38,913 or \$22.17 per square foot of living area.

In support of the assessment the board of review submitted information on two Class 2-03 comparables. One comparable is a 1½-story dwelling and one is a 1-story dwelling. They both have the same neighborhood code as the subject. The comparables are 91 and 101 years old and have 1,680 and 1,202 square feet of living area, respectively. Each comparable has an unfinished basement and 1 or 2 fireplaces. One comparable has central air conditioning and one has a 1-car garage. The comparables have improvement assessments of \$21,816 and \$36,960 or \$18.15 and \$22.00 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 five comparables for the Board's consideration. The comparables improvement assessments range from \$14,094 to \$36,960 or from \$11.37 to \$22.00 per square foot of living area. The subject's improvement assessment of \$38,913 or \$22.17 per square foot of living area is greater than the improvement assessments of both parties' comparables on an overall basis as well as a per square foot basis. Based on this evidence, the Board finds the subject's improvement assessment is not supported by the comparables in the record.

In making a determination of the subject's correct assessment, the Board gives less weight to appellant's comparables #1 and #2 and board of review comparable #2 due to their smaller dwelling sizes when compared to the subject. The Board gives more weight to appellant's comparable #3 and board of review comparable #1 which have varying degrees of similarity to the subject in location, age, style, dwelling size, exterior construction and features. These comparables have improvement assessments of \$33,212 and \$36,960 or \$19.97 and \$22.00 per square foot of living area. The subject's improvement assessment of \$38,913 or \$22.17 per square foot of living area is greater than the two most similar comparables in the record. After considering adjustments to the comparables for differences to the subject, 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 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.

Chairman



Member

Member



Member

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: May 21, 2019



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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