



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

APPELLANT: David Rosen  
DOCKET NO.: 16-20995.001-R-1  
PARCEL NO.: 05-06-403-021-0000

The parties of record before the Property Tax Appeal Board are David Rosen, 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:** \$61,020  
**IMPR.:** \$146,480  
**TOTAL:** \$207,500

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 frame construction containing 5,390 square feet of living area. The dwelling is 13 years old. Features of the home include a full basement with finished area, central air conditioning, four fireplaces and a 3-car garage. The site contains 33,900 square feet of land area located in Glencoe, New Trier Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Pamela L. Sonshine, Certified Residential Real Estate Appraiser, estimating the subject property had a market value of \$2,075,000 or \$384.97 per square foot of living area including land as of January 1, 2016. The appraiser analyzed three comparable sales of 2-story dwellings in Glencoe. Comparable #1 is described as new construction located 0.96 of a mile from the subject. This comparable contains 4,454 square feet

of living area. It sold in December 2015 for \$1,970,000 or \$442.30 per square foot of living area including land. Comparable #2 is described as an 11-year-old dwelling located 1.36 miles from the subject. It contains 5,288 square feet of living area and sold in September 2014 for \$2,000,000 or \$378.21 per square foot of living area including land. Comparable #3 is described as a 93-year-old dwelling located 1.31 miles from the subject. This comparable contains 8,357 square feet of living area. It sold in September 2015 for \$2,300,000 or \$275.22 per square foot of living area including land. The comparables' features have varying degrees of similarity when compared to the subject. After adjusting for differences with the subject, the comparables' adjusted sale prices ranged from \$1,905,700 to \$2,084,180.

The appellant's attorney submitted a brief requesting the total assessment be reduced to \$207,500 which reflects a market value of \$2,075,000 or \$384.97 per square foot of living area, including land, at the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$222,936. The subject's assessment reflects a market value of \$2,229,360 or \$413.61 per square foot of living area, land included, when using the level of assessment for Class 2 property of 10%.

In support of the subject's assessment, the board of review submitted information on three equity comparables which had not recently sold. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

Since the basis of the appeal is overvaluation, the Board gives no weight to the board of review's equity comparables.

The appellant submitted an appraisal report estimating the subject property had a market value of \$2,075,000 or \$384.97 per square foot of living area including land as of January 1, 2016. Despite some dissimilarities between the subject and the comparables in the appraisal, the Board finds the appraisal report is the only evidence of market value in the record. Therefore, the Board finds the appellant has demonstrated with a preponderance of the evidence that the subject's improvement is overvalued and a reduction in the subject's 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: May 21, 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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