



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

APPELLANT: Yadelle Sklare
DOCKET NO.: 16-21321.001-R-2 through 16-21321.002-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Yadelle Sklare, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; the Cook County Board of Review; and the New Trier HSD #203, intervenor, by attorney Scott L. Ginsburg of Robbins, Schwartz, Nicholas, Lifton, and Taylor, Ltd. in Chicago.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-21321.001-R-2	05-22-100-032-0000	107,338	0	\$107,338
16-21321.002-R-2	05-22-100-033-0000	177,482	283,858	\$461,340

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 two parcels. Parcel #2 (PIN 05-22-100-033-0000) has a two-story dwelling of masonry exterior construction. The dwelling is approximately 47 years old and has 5,126 square feet of living area. Features of the home include a partial basement with an unfinished area, central air conditioning, two fireplaces, and a two-car garage. Parcel #1 has a land assessment with no improvement assessment to the property. The subject's two parcels are 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 submitted a copy of the final decision of the Cook County Board of Review dated November 1, 2016 for the 2016 assessment year concerning the two parcels which depicts assessments of \$107,338 for Parcel #1 (PIN 05-22-100-032-0000) and \$461,340 for Parcel #2

(PIN 05-22-100-033-0000). The subject's two parcels have a combined total assessment of \$568,678. The attorney for the appellant submitted a "Residential Appeal" with a "Comparable Sales/Assessment Grid Analysis", "Addendum to Petition" showing a separate listing of each individual parcel's land and improvement assessments, and a supplemental "Brief."

The appellant contends improvement assessment inequity as the basis of the appeal for Parcel #2 and did not contest the land assessments for either of the subject's two parcels. In support of this argument, the appellant submitted information on three equity comparables that have the same classification codes and neighborhood assessment codes as the subject. The comparables are improved with multi-level dwellings of masonry or frame and masonry exterior construction containing from 6,968 to 8,906 square feet of living area. The dwellings range in age from 25 to 114 years old. Features include partial or full basements, central air conditioning, from two to four fireplaces, and a 3.5-car or a 4-car garage. The comparables have improvement assessments that range from \$161,376 to \$296,836 or from \$21.53 to \$33.33 per square foot of living area. Based on this evidence, the appellant requested within the Property Tax Appeal Board "Addendum to Petition" that the subject's improvement assessment for Parcel #2 be reduced to \$133,087 or \$25.96 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's combined total assessments for both parcels of \$568,678. Parcel #2 has an improvement assessment of \$283,858 or \$55.38 per square foot of living area. In support of its contention of the correct assessment for Parcel #2, the board of review submitted information on four equity comparables that have the same neighborhood assessment codes as the subject. These comparables have different classification codes than the subject. The comparables are improved with multi-level dwellings of frame, masonry, or frame and masonry exterior construction containing from 2,643 to 4,401 square feet of living area. The dwellings range in age from 10 to 64 years old. One comparable has a slab foundation, and three comparables have a partial or full basement. Other features include central air conditioning, from two to four fireplaces, and a two-car or a three-car garage. The comparables have improvement assessments that range from \$190,489 to \$354,080 or from \$53.00 to \$90.30 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

The attorney for the intervenor, representing the New Trier High School District #203, submitted a signed brief in response to the taxpayer's evidence critiquing the appellant's equity comparables noting the differences in the appellant's comparables to the subject property. The appellant's attorney also submitted as evidence Intervenor's Exhibits A and B. Intervenor's Exhibit A referred to as "Intervenor's Comparables in Support of Brief" with a grid analysis containing five equity comparables to further support the board of review's improvement assessment for Parcel #2. Intervenor Exhibit B contains a "Rebuttal to Properties Listed as Comparables in Uniformity Analysis" highlighting each of the appellant's comparables' differences to the subject property.

In support of the board of review's contention of the correct improvement assessment for Parcel #2, the intervenor's attorney submitted information on five equity comparables that have the same classification codes and neighborhood assessment codes as the subject. The comparables are improved with multi-level dwellings of frame, masonry, or frame and masonry exterior construction containing from 5,155 to 5,393 square feet of living area. The dwellings range in

age from 10 to 103 years old. Features include partial or full basements, central air conditioning, from two to four fireplaces, and a garage ranging in size from a 2-car to a 3.5-car. The comparables have improvement assessments that range from \$275,018 to \$401,426 or from \$52.12 to \$76.22 per square foot of living area. Based on this evidence, the attorney for the intervening taxing body requested that the subject's request for relief be denied.

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 Board recognizes none of the thirteen comparables submitted by the appellant, board of review, or the intervenor are truly similar to the subject. The Board finds all of the parties' comparables are dissimilar to the subject in age and/or dwelling size. In addition, the board of review comparables have dissimilar classification codes and/or a slab foundation when compared to the subject. All of the comparables submitted by all three parties have improvement assessments ranging from \$21.53 to \$90.30 per square foot of living area. The subject's improvement assessment of \$55.38 per square foot of living area falls within the range established by all three parties' comparables. After considering adjustments and differences in both parties' comparables, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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: July 16, 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

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