



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

APPELLANT: Richard Cohen
DOCKET NO.: 16-21335.001-R-1 through 16-21335.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Richard Cohen, 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 **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
16-21335.001-R-1	05-28-300-007-0000	12,060	61,403	\$73,463
16-21335.002-R-1	05-28-300-053-0000	6,030	20,467	\$26,497

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 that are improved with a two-story dwelling of frame and masonry exterior construction with 3,000 square feet of living area. The dwelling is 74 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car attached garage. The property has two parcels with a combined 6,700 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The attorney for appellant submitted its "Residential Appeal" with its "Comparable Sales/Assessment Grid Analysis", "Addendum to Petition" showing a separate listing of each individual parcel's land and improvement assessments, a supplemental "Petition" or brief with a

signed affidavit from the appellant's attorney, and copies of the final decisions for of the Cook County Board of Review containing the 2016 assessment valuations for both parcels.

Both parties did not correctly report the assessments on their grid analyses. The board of review submitted its "Board of Review - Notes on Appeal" and only included the subject's land and improvement assessment information for the PIN 05-28-300-007-0000 and no assessment information for PIN 05-28-300-053-0000. However, the appellant correctly submitted the combined assessments within the Property Tax Appeal Board "Addendum to Petition" disclosing the individual assessments of \$12,060 (land) and \$61,403 (improvement) for PIN 05-28-300-007-0000 and \$6,030 (land) and \$20,467 (improvement) for PIN 05-28-300-053-0000. The subject's two parcels have a combined total land and improvement assessments of \$99,960, which corresponds with the appellant's evidence of the Cook County Board of Review final assessment decisions for the 2016 assessment year of \$73,463 for PIN 05-28-300-007-0000 and \$26,497 for PIN 05-28-300-053-0000.

The appellant contends improvement assessment inequity as the basis of the appeal. The subject's land assessments for both parcels were not contested. In support of this improvement inequity argument, the appellant submitted information on three equity comparable properties that are located within the same neighborhood code as the subject property. The comparables are improved with class 2-06 dwellings of frame, masonry, or frame and masonry exterior construction containing from 3,398 to 3,446 square feet of living area. The dwellings range in age from 77 to 98 years old and have full basements, one of which has a finished area. The comparables additional features have varying degrees of similarity to the subject property. The comparables have improvement assessments ranging from \$79,604 to \$82,641 or from \$23.41 to \$23.98 per square foot of living area. Based on this evidence, the appellant requested within their "Addendum to Petition," the improvement assessments be reduced to \$48,494 for PIN 05-28-300-007-0000 and \$16,366 for PIN 05-28-300-053-0000 with a total combined reduction in the improvement assessments for both parcels of \$64,860 or \$21.62 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on four equity comparable properties located within the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame and masonry exterior construction containing from 2,253 to 3,566 square feet of living area. The dwellings are 66 or 80 years old and have partial or full basements, one of which has a finished area. The comparables additional features have varying degrees of similarity to the subject property. The comparables have improvement assessments ranging from \$69,720 to \$99,037 or from \$27.77 to \$31.67 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 submitted seven suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 due to its considerably older age and the board of review comparables #1, #2 and #4 due to their dissimilar dwelling sizes when compared to the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 along with the board of review comparable #3. These comparables are most similar to the subject in location, age, dwelling size, foundation and some features. These comparables have improvement assessments ranging from \$79,604 to \$93,380 or from \$23.41 to \$29.86 per square foot of living area. The subject's improvement assessment of \$81,870 or \$27.29 per square foot of living area falls within the range of the most similar comparables contained in this record. After considering adjustments to the comparables when compared to 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.

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 exists on the basis of the evidence.

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: June 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Richard Cohen, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602