



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

APPELLANT: Shari Kalik-Miller  
DOCKET NO.: 16-21362.001-R-1  
PARCEL NO.: 05-07-200-005-0000

The parties of record before the Property Tax Appeal Board are Shari Kalik-Miller, 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:** \$11,550  
**IMPR.:** \$45,950  
**TOTAL:** \$57,500

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 consists of a two-story dwelling of frame exterior construction with 2,848 square feet of living area. The dwelling is approximately 91 years old. Features of the home include a full finished basement, central air conditioning and a one-car garage. The property has a 7,068 square foot site and is located in Glencoe, 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 appellant's initial appeal was based on contention of law. In support of the argument counsel for the appellant submitted a brief contesting the square footage of the subject property.

Counsel for the appellant filed an amended appeal contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject

property had a market value of \$575,000 as of January 1, 2016. The appraisal was prepared by Audrey Clamage, a certified residential real estate appraiser.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparables. The comparables consist of two-story dwellings that range in age from 73 to over 100 years old. The dwellings are located within .85 of a mile from the subject property and have features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,860 to 3,355 square feet of living area and are situated on sites ranging in size from 5,200 to 13,612 square feet of land area. The comparables sold from June to December of 2015 for prices ranging from \$550,000 to \$600,000 or from \$171.39 to \$322.58 per square foot of living area, including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$554,255 to \$642,580. The appraiser arrived at an estimated value under the sales comparison approach of \$575,000.

In estimating the cost approach to value, the appraiser estimated the subject's land value at \$120,000. The appraiser then calculated a replacement cost of \$577,320. The subject was depreciated by \$33,432 for a depreciated improvement value of \$543,888. The land was added back to arrive at an estimate a value for the subject property under the cost approach of \$663,900.

The appellant requested the subject's assessment be reduced to \$57,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,203. The subject's assessment reflects a market value of \$412,030 or \$259.14.<sup>1</sup>

### **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.

The Board finds the best evidence of market value to be the January 1, 2016, appraisal submitted by the appellant, estimating the subject property had a market value of \$575,000. The subject's assessment reflects a market value above the best evidence of market value in the record. Based on this evidence the Board finds the subject is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is justified.

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<sup>1</sup> It appears the "Board of Review Notes on Appeal" are for an appellant named Robert Fisher with a property index number of 11-19-117-012-0000. The board of review grid analysis will not be further addressed on this record as the Board finds the data is not responsive for appeal number 16-21362.

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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