



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

APPELLANT: Lester Mayber
DOCKET NO.: 16-21381.001-R-1
PARCEL NO.: 04-01-401-060-0000

The parties of record before the Property Tax Appeal Board are Lester Mayber, 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:

LAND: \$14,231
IMPR.: \$50,461
TOTAL: \$64,692

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 one-story dwelling of masonry exterior construction with 2,555 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a two-car garage. The property has a 12,375 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-04 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 equity comparables located within the same neighborhood assessment code as the subject property. The comparables are improved with one-story dwellings of frame and masonry or masonry exterior construction that range in age from 59 to 62 years old. Each comparable has a partial finished basement and a two-car

garage. Two comparables have a fireplace and/or central air conditioning. The dwellings range in size from 2,837 to 2,996 square feet of living area and have improvement assessments ranging from \$48,322 to \$50,338 or from \$16.39 to \$17.58 per square foot of living area. The appellant requested the improvement assessment be reduced to \$43,231 or \$16.92 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 \$64,692. The subject property has an improvement assessment of \$50,461 or \$19.75 per square foot of living area. The board of review submission disclosed it had reduced the subject's improvement assessment from \$82,372 to \$50,461. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same neighborhood assessment codes as the subject property. The comparables are improved with multi-level dwellings¹ of frame and masonry or masonry exterior construction that range in age from 52 to 63 years old. Each comparable has central air conditioning, one or two fireplaces and a two-car garage. Two comparables have a partial finished basement, one has a full unfinished basement and the remaining comparable has a full finished basement. The dwellings range in size from 2,167 to 2,821 square feet of living area and have improvement assessments ranging from \$48,180 to \$58,517 or from \$20.00 to \$24.50 per square foot of living area.

As part of its submission, the board of review also made reference to the September 2015 sale of the subject property for a price of \$966,000 or for \$378.08 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 information on a total of seven suggested equity comparables for the Board's consideration. The Board finds that all of the comparables submitted by the parties differed substantially from the subject in dwelling size, foundations and/or other features. Although none of the comparables was particularly similar to the subject, the Board notes that all of the comparables submitted had improvement assessments that ranged from \$16.39 to \$24.50 per square foot of living area. The subject's improvement assessment of \$19.75 per square foot of living area falls within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot

¹ Photographs of the comparables provided by the board of review appear to depict multi-level dwellings despite the board of review claiming the designs to be one-story.

improvement assessment is equitable and a reduction in the subject's assessment is not 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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