



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

APPELLANT: Sean Ellis  
DOCKET NO.: 16-23341.001-R-1  
PARCEL NO.: 05-18-208-028-0000

The parties of record before the Property Tax Appeal Board are Sean Ellis, the appellant, by Christopher G. Walsh, Jr., Attorney at Law 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:** \$16,443  
**IMPR.:** \$101,760  
**TOTAL:** \$118,203

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 masonry construction. The dwelling is approximately 10 years old and has 3,180 square feet of living area. Features of the home include a full finished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 10,277 square-foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-78 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 four equity comparables with the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of masonry construction. The dwellings are from 16 to 24 years old and contain from 3,123 to 3,432 square feet of living area. The comparables have full basements, with one having finished area. Each comparable has central air conditioning, one or two fireplaces, and a

two-car garage. The comparables have improvement assessments that range from \$80,948 to \$100,718 or from \$24.16 to \$29.75 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$89,803 or \$28.24 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$118,203 was disclosed. The subject property has an improvement assessment of \$101,760 or \$32.00 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties. The comparables have the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry construction. The dwellings are 12 or 13 years old and contain from 3,152 to 3,600 square feet of living area. Each comparable has a full finished basement, central air conditioning, two or three fireplaces and a two-car garage. The comparable properties have improvement assessments that range from \$105,781 to \$135,505 or from \$32.20 to \$40.14 per square foot of living area. 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 presented assessment data on a total of eight suggested comparables. The Board finds all eight comparables are very similar to the subject in location, two-story design, living area and foundation. However, the Board finds the appellant's comparables #1 through #3 have full unfinished basements that differed from the subject's full finished basement and the appellant's comparable #1 was somewhat older than the subject. Due to these differences, the appellant's comparables #1 through #3 received less weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and the comparables submitted by the board of review. The Board finds these comparables have a full finished basement like the subject and are very similar to the subject in age. The appellant's comparable #4 and the board of review comparables have improvement assessments that range from \$92,909 to \$135,505 or from \$29.75 to \$40.14 per square foot of living area. The subject's improvement assessment of \$101,760 or \$32.00 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from 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.

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

AGENCY

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

APPELLANT

Sean Ellis, by attorney:  
Christopher G. Walsh, Jr.  
Attorney at Law  
111 West Washington Street  
Suite 1150  
Chicago, IL 60602

COUNTY

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