



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

APPELLANT: Caroline Grossinger
DOCKET NO.: 16-23637.001-R-1
PARCEL NO.: 05-08-101-044-0000

The parties of record before the Property Tax Appeal Board are Caroline Grossinger, 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: \$205,286
IMPR.: \$507,114
TOTAL: \$712,400

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 is improved with a four-year old, two-story, single-family dwelling of stucco exterior construction with 8,905 square feet of living area. Features of the home include: a full basement, nine full and two half-baths, central air conditioning, three fireplaces and a four-car garage. The subject contains 46,656 square feet of land and is located in New Trier Township, Cook County. The subject is classified as a class 2, residential 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. They are improved with a stucco, masonry or frame and masonry, single-family dwelling. The improvements range: in age from seven to 52 years; in size from 6,239 to 11,894 square feet of living area; and in

improvement assessments from \$14.07 to \$42.14 per square foot. Amenities include: a partial or full basement, central air conditioning, one to six fireplaces, and a three-car or a four-car garage. Aerial photographs were also submitted of the subject and four comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$712,400. The subject property has an improvement assessment of \$507,114 or \$56.95 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. They are improved with a two-story or three-story, single-family dwelling with masonry exterior construction. They are located either on the same block as is the subject or within the subject's subarea. The improvements range: in age from 10 to 16 years; in size from 7,018 to 8,814 square feet of living area; and in improvement assessments from \$56.95 to \$71.46 per square foot. Amenities include: a partial or full basement, central air conditioning, from two to four fireplaces, and either a three-car or four-car garage. Photographs of the comparables were also submitted.

The appellant did not submit any written rebuttal. However at hearing, the appellant's attorney argued that the subject had received a reduction from the board of review in tax year 2017 reflecting a total assessment of \$375,000. Nevertheless, the attorney could not point to any document submitted into evidence to support this assertion, nor did he have any support document in this possession at the hearing.

In response, the board of review's representative argued that since there was no document in support of the appellant's assertion, there was also no rationale for what may have occurred to the subject property during tax year 2017 that would have merited a reduction.

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.

As to the appellant's ancillary argument, the Board gave no weight to the appellant's reliance regarding the appellant's contention that the subject received a reduction in the subsequent tax year and, therefore, should receive a reduction in the year at issue. The Board finds in the recent decision of Moroney & Co. v. Property Tax Appeal Board, 2013 IL App (1st) 120493, 2 N.E.3d 522, the Court at ¶46 did not perceive Hoyne and 400 Condominium as standing for the proposition that "subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in a prior year's assessments." In Moroney, the Court wrote in pertinent part:

... in each of those unique cases, which are confined to their facts, there were glaring errors in the tax assessments -- in Hoyne, the assessment was increased on a property from \$9,510 to \$246,810 in one year even though no changes or improvements to the property had occurred (Hoyne, 60 Ill.2d at 89), and in 400 Condominium, assessments on a garage were assessed separately from the adjoining condominium in violation of the Condominium Property Act (400 Condominium, 79 Ill.App.3d at 691).

Here, based upon the evidence that was submitted, there is no evidence that there was an error in the calculation of the 2016 assessment. Rather, the record shows that the 2016 assessment was properly calculated based on the evidence submitted by the parties.

Moreover, the Board finds the best evidence of assessment equity to be *the appellant's comparable #3 as well as the board of review's comparables #3 and #4*. These three comparables had improvement assessments that ranged from \$30.29 to \$71.46 per square foot of living area. The subject's improvement assessment of \$56.95 per square foot of living area falls within the range established by the best comparables in this record. The Board finds that these properties were all located in Glencoe, as is the subject property, and were similar in improvement age, size and/or amenities. Further, the Board accorded diminished weight to the remaining properties due to a disparity in location, proximity to the subject, style, age, size and/or amenities.

Based on this record, 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: April 21, 2020



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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