



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

APPELLANT: Esther Calamaro  
DOCKET NO.: 16-38840.001-R-1  
PARCEL NO.: 10-22-101-011-0000

The parties of record before the Property Tax Appeal Board are Esther Calamaro, 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:** \$4,705  
**IMPR.:** \$39,536  
**TOTAL:** \$44,241

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 exterior construction with 2,620 square feet of living area. The dwelling is 39 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 6,490 square foot site and is located in Skokie, Niles 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 with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction containing from 2,226 to 3,042 square feet of living area. The dwellings are either

54 or 55 years old. Two comparables have partial basements with finished areas. Each comparable has central air conditioning and a two-car garage. One comparables has a fireplace. The comparables have improvement assessments that range from \$26,758 to \$40,954 or from \$12.02 to \$14.01 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$34,505 or \$13.17 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 \$44,241. The subject property has an improvement assessment of \$39,536 or \$15.09 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 that are located within the same neighborhood code as the subject. The comparables are improved with class 2-78 dwellings of frame and masonry exterior construction containing from 2,698 to 2,793 square feet of living area. The dwellings range in age from 48 to 50 years old and have partial basements, two of which have finished areas. Each comparable has central air conditioning, one fireplace, and a two-car garage. The comparables have improvement assessments that range from \$42,237 to \$47,683 or from \$15.45 to \$17.62 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 recognizes all the comparables are slightly older ranging in age from 48 to 55 years old when compared to the subject's age of 39 years old. The Board gives less weight to the appellant's comparables #1 and #2 due to their different dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 as well as the board of review comparables. The Board gave greater weight to these comparables because they are closer to the subject's dwelling size and most similar to the subject in location, design, exterior construction, and other features. These five comparables have improvement assessments that range from \$39,485 to \$47,683 or from \$14.01 and \$17.62 per square foot of living area. The subject's improvement assessment of \$39,536 or \$15.09 per square foot of living area falls within the range of the best comparables contained in this record. After considering adjustments to the comparables for differences 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 appears to exist on the basis of the evidence presented.

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

AGENCY

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

APPELLANT

Esther Calamaro, 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