



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

APPELLANT: Michael Levin  
DOCKET NO.: 17-22895.001-R-1  
PARCEL NO.: 04-01-408-009-0000

The parties of record before the Property Tax Appeal Board are Michael Levin, 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:** \$21,884  
**IMPR.:** \$98,116  
**TOTAL:** \$120,000

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 2017 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 stucco exterior construction with 4,650 square feet of living area. The dwelling is approximately 22 years old. Features of the property include a partial unfinished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 19,030 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Board the prior year under Docket No. 16-23410.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$120,000 based on the evidence of record. Furthermore, the record reveals that the subject property is an owner-occupied residence, as the appeal petition disclosed the subject's address is the same as the appellant's address.

For this 2017 appeal, the appellant through counsel contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code as the subject. The comparables were improved Class 2-08 dwellings of frame and masonry or masonry exterior construction ranging in size from 3,811 to 4,778 square feet of living area. The dwellings range in age from 31 to 51 years old. The dwellings have improvement assessments ranging from \$71,031 to \$87,793 or \$17.90 to \$19.00 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,088. The subject property has an improvement assessment of \$85,653 or \$25.21 per square foot of living area. The notes on appeal also disclosed that the 2016 tax year was the first year of the triennial general assessment period.

In support of its contention of the correct assessment the board of review submitted information of four equity comparables located in the same neighborhood code as the subject. The comparables were improved with two-story dwellings of stucco or masonry exterior construction that range in size from 3,82 to 4,304 square feet of living area and range in age from 10 to 16 years old. Three comparables have a full basements finished area with one comparable having a concrete slab foundation. Each of the comparables have central air conditioning, three comparables have one or two fireplaces and the comparables have either a two-car or three garage. The comparables have improvement assessments that range from \$106,491 to \$115,131 or from \$25.86 to \$29.70 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **Conclusion of Law**

The Property Tax Appeal Board finds the subject property was the subject matter of an appeal before this Board a prior tax year under Docket Number 16-23410.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$120,00. The Property Tax Appeal Board finds the record shows the subject property is located in New Trier Township, Cook County, in which the triennial general assessment period began with the 2016 tax year and continues through the 2018 tax year. In addition, there is no evidence in the record that indicates the subject subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or the decision of the Property Tax Appeal Board is reversed or modified upon review. As a result, the Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction

establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and that the 2016 and 2017 tax years are within the same general assessment period. The record contains no evidence showing the Board's 2016 decision was reversed or modified upon review or that the subject property sold in an arm's-length transaction establishing a different fair cash value. For these reasons, the Board finds its 2016 decision reflecting an assessment of \$120,000 shall be carried forward to the subsequent 2017 tax year.

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: June 8, 2021



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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