



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

APPELLANT: Kim Cornell
DOCKET NO.: 17-22900.001-R-1 through 17-22900.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kim Cornell, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-22900.001-R-1	05-07-419-010-0000	7,320	0	\$7,320
17-22900.002-R-1	05-07-419-009-0000	21,960	74,772	\$96,732
17-22900.003-R-1	05-07-419-008-0000	7,320	18,393	\$25,713

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 three parcels. Parcel #2, identified as PIN #05-07-419-009-0000, and Parcel #3, identified as PIN #05-07-419-008-0000, are improved with a two-story dwelling of masonry exterior construction with 4,722 square feet of living area. The dwelling is approximately 87 years old and has a full unfinished basement. Parcel #1, identified as PIN #05-07-419-010-0000, has a land assessment with no improvement assessment to the property. The subject's three parcels are located in Glencoe, New Trier Township, Cook County. The dwelling is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's attorney submitted its "Residential Appeal" with its "Comparable Sales/Assessment Grid Analysis", "Addendum to Petition" showing a separate listing of each

individual parcel's land and improvement assessments, a supplemental "Petition" or brief with a signed affidavit from the appellant's attorney, and a copy of the final decision of the Cook County Board of Review dated 12/02/2017 with the 2017 assessed valuations for each parcel.

The board of review submitted its "Board of Review - Notes on Appeal" and only included the subject's assessment information for Parcel #2 (PIN 05-07-419-009-0000) and no assessment information for the other two parcels. However, the appellant correctly submitted the combined assessments within the Property Tax Appeal Board "Addendum to Petition" disclosing the individual improvement assessments of \$0 for Parcel #1, \$85,024 for Parcel #2, and \$21,256 for Parcel #3. The subject's combined improvement assessments for Parcels #2 and #3 is \$106,280 or \$22.51 per square foot of living area.

The appellant contends assessment inequity with respect to the improvement situated on Parcels #2 and #3 as the basis of the appeal. The land assessments for the three parcels were not contested. In support of this improvement inequity argument, the appellant submitted information on three equity comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with class 2-06 dwellings of frame or masonry exterior construction ranging in size from 4,277 to 4,645 square feet of living area. The comparables are 75 or 95 years old. Each comparable has a partial unfinished or full finished basement, two or three fireplaces, and from a 1.5-car to a 2.5-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$73,720 to \$101,792 or from \$16.84 to \$21.91 per square foot of living area. Based on this evidence, the appellant requested within the "Addendum to Petition" the subject's improvement assessments be reduced to \$74,772 for Parcel #2 and \$18,393 for Parcel #3. The appellant requested a total combined reduction of the improvement assessments for both parcels of \$93,165 or \$19.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only Parcel #2. In support of the assessment, the board of review submitted information on four equity comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with two-story dwellings of masonry, stucco, or frame and masonry exterior construction ranging in size from 2,595 to 3,004 square feet of living area. The comparables range in age from 68 to 91 years old. Each comparable has a partial or full basement with two having finished area. Three comparables each have central air conditioning. Each comparable has one or two fireplaces. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$64,335 to \$80,168 or from \$23.74 to \$27.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment for only Parcel #2.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds only Parcels #2 and #3 have an improvement assessment so only these two parcels will be analyzed for equity. The parties submitted a total of seven comparables for the Board's consideration. The Board gives less weight to the board of review comparables due to their dissimilar age and/or smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables. These three comparables received greater weight because they are closer in dwelling size to the subject and are also similar to the subject in other property characteristics. However, these comparables have a finished basement and/or garage, unlike the subject which has an unfinished basement and lacks a garage. These three comparables have improvement assessments ranging from \$73,720 to \$101,792 or from \$16.84 to \$21.91 per square foot of living area. The subject property has a combined improvement assessment for Parcels #2 and #3 of \$106,280 or \$22.51 per square foot of living area which falls above the range established by the most similar comparables in the record. After considering adjustments to the comparables for differences to the subject, such as their finished basements and/or garages, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment commensurate with the appellant's request is 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: March 16, 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

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