



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

APPELLANT: Jeffrey Kaplan
DOCKET NO.: 17-22928.001-R-1
PARCEL NO.: 05-07-213-019-0000

The parties of record before the Property Tax Appeal Board are Jeffrey Kaplan, 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: \$39,150
IMPR.: \$59,150
TOTAL: \$98,300

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 masonry exterior construction with 3,640 square feet of living area. The dwelling is approximately 77 years old. Features of the home include a full basement with finished area, one fireplace and a 2-car garage. The property has a 21,750 square foot site located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-06 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 property. The comparables are improved with class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,824 to 4,767 square feet of living area. The dwellings range

in age from 66 to 137 years old. The comparables have partial or full basements with two comparables having finished area. Each comparable has central air conditioning, one to three fireplaces and either a 2-car or a 3.5-car garage. The comparables have improvement assessments ranging from \$59,884 to \$73,381 or from \$15.39 to \$16.23 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$57,366 or \$15.76 per square foot of living area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated December 2, 2017 disclosing the subject has a total assessment of \$109,584. The petition filed by the appellant also depicted that the subject has an improvement assessment of \$70,434 or \$19.35 per square foot of living area.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument.

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 evidence in the record supports a reduction in the subject's assessment.

The Board finds the only evidence of assessment equity was submitted by the appellant. The Board gives less weight to comparables #1 and #3 due to their significantly larger dwelling size and/or older age when compared to the other subject. The Board finds the best evidence of assessment equity to be comparable #2 as it is most similar to the subject in location, design, exterior construction, dwelling size and basement with varying degrees of similarity in other features, although the Board recognizes it is slightly older than the subject. The best comparable has an improvement assessment of \$59,884 or \$15.66 per square foot of living area. The subject's improvement assessment of \$70,434 or \$19.35 falls above the assessment of the best comparable in this record. Furthermore, the assessment is not justified due to the subject's lack of central air conditioning and fewer number of fireplaces when compared to the best comparable in this record. Based on this record and after considering adjustments for differences when compared to the subject, 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 assessment is justified.

The Board finds the board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. After analysis of the appellant's data, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement assessment was inequitably assessed and a reduction is 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: September 21, 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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