



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

APPELLANT: Yadelle Sklare  
DOCKET NO.: 17-22956.001-R-1 through 17-22956.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Yadelle Sklare, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
17-22956.001-R-1	05-22-100-032-0000	107,338	0	\$107,338
17-22956.002-R-1	05-22-100-033-0000	177,482	179,410	\$356,892

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 two parcels with an improvement situated on one parcel. Parcel #2 (PIN #05-22-100-033-0000) is improved with a two-story dwelling of masonry exterior construction with 5,126 square feet of living area. The dwelling is approximately 47 years old. Features include a partial unfinished basement, central air conditioning, two fireplaces, and a 2-car garage. Parcel #1 (PIN #05-22-100-032-0000) has a land assessment with no improvement assessment to the property. The subject's two parcels are located in Kenilworth, New Trier Township, Cook County. The subject is classified as a class 2-09 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 and did not contest the land assessments. In support of this argument, the appellant submitted information on four equity comparables that are located within the same neighborhood

code as the subject. The comparables are improved with class 2-09 dwellings of masonry or frame and masonry exterior construction ranging in size from 5,192 to 6,651 square feet of living area. The dwellings range in age from 53 to 94 years old. Two comparables have either a crawl space foundation or a concrete slab foundation, and two comparables each have a full unfinished basement. Each comparable has central air conditioning and one or two fireplaces. Three comparables have either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$108,423 to \$209,848 or from \$20.88 to \$31.70 per square foot of living area. Based on this evidence, the appellant requested within the Property Tax Appeal Board "Addendum to Petition" that the subject's improvement assessment for Parcel #2 be reduced to \$145,886 or \$28.46 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment for Parcel #2 of \$400,104. Parcel #2 has an improvement assessment of \$222,622 or \$43.43 per square foot of living area. In support of its contention of the correct assessment for Parcel #2, the board of review submitted information on two equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-09 dwellings of masonry or frame and masonry exterior construction with 5,186 or 9,420 square feet of living area. The dwellings are 18 or 94 years old. Each comparable has a full basement with one having finished area, central air conditioning, two fireplaces, and either a 2-car or a 2.5-car garage. The comparables have improvement assessments of \$225,234 and \$1,108,581 or \$43.43 and \$117.68 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 met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds the appellant is only requesting a reduction in the improvement assessment for Parcel #2 so only that parcel will be analyzed for equity. The parties submitted six suggested comparables for the Board's consideration, none of which are truly similar to the subject due to significant differences in the dwellings' ages, sizes, and/or foundation when compared to the subject. The Board gives less weight to the board of review comparable #2 which is significantly larger in dwelling size than the other comparables in this record when compared to the subject dwelling. The remaining five comparables have improvement assessments ranging from \$20.88 to \$43.43 per square foot of living area. The two comparables most similar to the subject in size and age are the appellant's comparables #1 and #2. However, these two comparables have inferior foundations than the subject property, which would suggest upward adjustments would be needed to make them equivalent to the subject property. These two comparables have improvement assessments of \$20.88 and \$29.69 per square foot of living

area. The subject's improvement assessment of \$43.43 per square foot of living area falls at the higher end of the improvement assessment range of the five remaining comparables on a per-square-foot basis and significantly above the two best comparables with respect to size. After considering adjustments to these comparables for differences, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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:

February 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

AGENCY

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

APPELLANT

Yadelle Sklare, 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