



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

APPELLANT: Todd Van Neck
DOCKET NO.: 17-23018.001-R-1 through 17-23018.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Todd Van Neck, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-23018.001-R-1	05-17-106-043-0000	9,262	15,585	\$24,847
17-23018.002-R-1	05-17-106-045-0000	7,410	46,695	\$54,105

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 that are improved with a two-story dwelling of masonry exterior construction. The dwelling is approximately 60 years old and has 2,289 square feet of living area. Features of the home include a partial basement with finished area, one fireplace, and a 1-car garage. The property's two parcels have a combined 8,550 square foot site and are located in Glencoe, New Trier Township, Cook County. The subject is classified as a Class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The attorney for the appellant submitted a "Residential Appeal" with a "Comparable Sales/Assessment Grid Analysis," and "Addendum to Petition" showing a separate listing of each parcel's land and improvement assessments. The appellant also submitted a copy of the final decision of the Cook County Board of Review dated December 2, 2017 for the 2017 assessment year concerning the two parcels which depicts total assessments of \$24,827 for

PIN 05-17-106-043-0000 and \$54,105 for PIN 05-17-106-045-0000. The subject's two parcels have a combined total assessment of \$78,932.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. 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 property and are improved with Class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,030 to 3,772 square feet of living area. The dwellings are 56 or 60 years old, and each comparable has a full basement with two having finished area, central air conditioning, one to three fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$76,719 to \$93,760 or from \$24.86 to \$25.89 per square foot of living area. Based on this evidence, the appellant requested within the "Addendum to Petition," that the subject's improvement assessments be reduced to \$14,649 for PIN 05-17-106-043-0000 and \$43,400¹ for PIN 05-17-106-045-0000. The appellant requested the subject's improvement assessments for both parcels be reduced to \$58,049 or \$25.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's two parcels have a combined improvement assessment of \$62,260 or \$27.20 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparable properties that are located within the same neighborhood code as the subject property. The board of review comparable #3 is the same property as their comparable #4. The comparables are improved with Class 2-78 dwellings of frame or frame and masonry exterior construction ranging in size from 2,192 to 2,491 square feet of living area. The dwellings range in age from 59 to 62 years old. One comparable has central air conditioning. Each comparable has a partial basement with one having finished area, from one to three fireplaces, and a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$60,696 to \$80,936 or from \$27.69 to \$32.49 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment for both parcels 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 Board recognizes there are seven comparables submitted by both parties, but only six comparables are included in the Board's analysis since the board of review comparables #3 and

¹ The Board finds there is an error in the appellant's requested reduction of the subject's improvement assessment for PIN 05-17-106-045-0000, which should be \$43,400 instead of \$73,400.

#4 are for the same property. The Board gives less weight to the appellant's comparables due to their considerably larger dwelling sizes when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the board or review comparables. These comparables are most similar to the subject in location, design, age, dwelling size, and have varying degrees of similarities in basement finished and garage size. These three comparables have improvement assessments ranging from \$60,696 to \$80,936 or from \$27.69 to \$32.49 per square foot of living area. The subject's combined total improvement assessments for both parcels of \$62,260 or \$27.20 per square foot of living area falls within the range established by the best comparables in this record on an overall basis and falls below the range on a per-square-foot basis. Based on this record, 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.

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: January 19, 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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