



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

APPELLANT: Susan Golden
DOCKET NO.: 17-23087.001-R-1 through 17-23087.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Susan Golden, 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
17-23087.001-R-1	05-19-325-021-0000	14,689	17,906	\$32,595
17-23087.002-R-1	05-19-325-032-0000	3,103	0	\$3,103

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 #1 (PIN #05-19-325-021-0000) is improved with a one-story dwelling of frame exterior construction. The dwelling is 93 years old and has 1,247 square feet of living area. Features of the home include a partial unfinished basement and a two-car garage. Parcel #2 (PIN #05-19-325-032-0000) has a land assessment with no improvement assessment to the property. The subject's two parcels are located in Northfield, New Trier Township, Cook County. The subject is classified as a class 2-03 property for Parcel #1 and a class 2-41 property for Parcel #2 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 three equity comparables that are located within the same

neighborhood code as the subject. The comparables are improved with similar class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,648 to 1,784 square feet of living area. The dwellings range in age from 60 to 78 years old and each have a partial or a full unfinished basement. One comparable has central air conditioning. One comparable has one fireplace. Each comparable has either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$11,366 to \$17,520 or from \$6.57 to \$10.63 per square foot of living area.

The appellant submitted the final decision of the Cook County Board of Review dated 12/02/2017, for the 2017 assessment year disclosing a total assessment for Parcel #1 of \$32,595. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$10,375 or \$8.32 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject's two parcels of \$35,698. The subject has an improvement assessment of \$17,906 or \$14.36 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with similar class 2-03 dwellings of frame exterior construction ranging in size from 1,048 to 1,375 square feet of living area. The dwellings range in age from 65 to 93 years old. Three comparables each have a partial basement with one having finished area, and one comparable has a concrete slab foundation. Two comparables each have central air conditioning. Three comparables each have one or two fireplaces. Each comparable has either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$24,282 to \$26,949 or from \$19.20 to \$23.17 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board finds the appellant is only requesting a reduction in the improvement assessment for Parcel #1 so only that parcel will be analyzed for equity. The parties submitted seven suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables as well as the board of review comparables #2 and #4 due to the dwellings' newer ages, significantly larger dwelling sizes, and/or lack of a basement when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 and #3. These comparables are most similar to the subject in location, design, exterior

construction, dwelling size, foundation, and other features. In addition, comparable #3 is identical in age to the subject dwelling. These two comparables have improvement assessments of \$25,925 and \$24,282 or \$21.80 and \$23.17 per square foot of living area, respectively. The subject's improvement assessment of \$17,906 or \$14.36 per square foot of living area falls below the assessments of the two best comparables in this record. After considering adjustments to these comparables for differences when compared to the subject, 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:

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

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