



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

APPELLANT: Eliezer Berkman
DOCKET NO.: 17-23628.001-R-1
PARCEL NO.: 05-08-100-012-0000

The parties of record before the Property Tax Appeal Board are Eliezer Berkman, the appellant, by attorney Michael R. Davies, of Ryan Law LLP, 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:

LAND: \$41,716
IMPR.: \$41,960
TOTAL: \$83,676

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 stucco exterior construction with 2,000 square feet of living area. The dwelling is approximately 101 years old. Features of the home include a partial unfinished basement, a fireplace and a two-car garage. The property has an 18,962 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on three equity comparables located within the same neighborhood code as the subject. The comparables consist of either class 2-04 or class 2-05 1.5-story or 2-story dwellings of stucco or frame and masonry exterior construction. The dwellings range in age from 64 to 103 years old

and range in size from 1,794 to 2,475 square feet of living area. Two of the comparables have full unfinished basements and one comparable has a concrete slab foundation. Two of the dwellings have central air conditioning, one which also has a fireplace. Each of the comparables has either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$33,686 to \$46,628 or from \$17.78 to \$19.40 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$35,560 or \$17.78 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 of \$83,676. The subject property has an improvement assessment of \$41,960 or \$20.98 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 none of which are located within the same neighborhood code as the subject, but each of which is located in Glencoe like the subject. The comparables consist of two-story class 2-05 dwellings of stucco or masonry exterior construction. The dwellings range in age from 99 to 128 years old and range in size from 1,560 to 2,029 square feet of living area. Each comparable has a full or partial basement, one of which has a formal recreation room. One dwelling has central air conditioning. Each comparable has a fireplace and from a 1.5-car to a 3-car garage. The comparables have improvement assessments ranging from \$35,740 to \$49,655 or from \$21.72 to \$24.73 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1 and #3 which differ in classification, story height, foundation, age and/or dwelling size when compared to the subject dwelling. The Board has given reduced weight to board of review comparable #4 due to its smaller dwelling size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparables #1, #2 and #3 which present varying degrees of similarity to the subject in age, size and/or some features. These comparables had improvement assessments ranging from \$33,686 to \$49,655 or from \$17.78 to \$24.73 per square foot of living area. The subject's improvement assessment of \$41,960 or \$20.98 per square foot of living area falls within the range of the best comparables in this record. After considering adjustments to the best

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: 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

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

APPELLANT

Eliezer Berkman, by attorney:
Michael R. Davies
Ryan Law LLP
311 South Wacker Drive
Mailbox #29
Chicago, IL 60606

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602