



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

APPELLANT: Robyn Brass  
DOCKET NO.: 17-23972.001-R-1 through 17-23972.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robyn Brass, 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>
17-23972.001-R-1	05-06-300-058-0000	3,931	0	\$3,931
17-23972.002-R-1	05-06-300-059-0000	24,431	57,435	\$81,866
17-23972.003-R-1	05-06-300-061-0000	16,699	0	\$16,699

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board 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 three parcels, one of which is improved with a two-story dwelling of masonry construction with 3,698 square feet of living area.<sup>1</sup> The dwelling is approximately 17 years old. Features of the home include an unfinished full basement, central air conditioning, two fireplaces, and a 3-car garage. The property has a land area of 17,451 square feet and is 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.

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<sup>1</sup> Both the appellant and the board of review only submitted evidence and details as to the improved parcel. As no change is sought in the assessments of the unimproved parcels, this will not affect the Board's ability to render a decision in this matter.

The appellant raises both a contention of law argument and contends assessment inequity as to the improvement as the bases of the appeal.

Appellant's counsel argues that the subject received a reduction by the board of review in 2016 and this reduction should apply to the 2017 assessment year as allowed by section 16-147 of the Property Tax Code. (35 ILCS 200/16-147). To support this argument, appellant's counsel included copies of the Cook County Board of Review's final assessment amounts for the 2016 and 2017 tax years. In addition, counsel submitted a brief, which stated that the property is owner-occupied, along with a copy of the county treasurer's printout for the subject's property identification numbers showing that a homeowner exemption was received for tax years 2013 through 2016. Counsel also asserted that 2016 was the first year of the general assessment period for the subject property.

In support of the assessment inequity argument, appellant's counsel submitted information on three comparable properties with varying degrees of similarity to the subject. The comparables are located in the same neighborhood code as the subject property and consist of similar class 2-78 dwellings that have improvement assessments ranging from \$61,319 to \$68,999 or from \$17.96 to \$18.12 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total combined assessment be reduced to \$102,496. The request would lower the subject's improvement assessment to \$57,435 or \$15.53 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessment for the subject of \$113,442. The subject has an improvement assessment of \$89,011 or \$24.07 per square foot of living area. The notes on appeal also disclosed that the 2016 tax year was the first year of the triennial general assessment period and that no equalization factor was applied in 2017 by the local assessing officials.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties with varying degrees of similarity to the subject. The comparables are located in the same neighborhood code as the subject property and consist of similar class 2-78 dwellings that have improvement assessments ranging from \$73,531 to \$86,241 or from \$21.88 to \$24.21 per square foot of living area.

The board of review did not respond to appellant's contention of law argument.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

As one of the bases of the appeal, the appellant raised a contention of law asserting that the assessment of the subject property as established by the Cook County Board of Review for the 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-147 of the Property Tax Code. (35 ILCS 200/16-147). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the board of review for the 2016 tax year should be carried forward to the tax year at issue as provided by section 16-147 of the Property Tax Code.

Section 16-147 of the Property Tax Code (35 ILCS 200/16-147) states in part:

In any county with 3,000,000 or more inhabitants, if the board of review or board of appeals lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless the taxpayer, county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review.

The Board further finds that the prior year's assessment should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-147 of the Property Tax Code. (35 ILCS 200/16-147) The record disclosed that the Cook County Board of Review issued a decision on November 1, 2016 reducing the subject's assessment for the year 2016 on Parcel Number 05-06-300-059-0000 from \$108,863 to \$81,866. The record also shows the board of review reduced the subject's assessment for the 2017 tax year from \$135,372 to \$113,442. The record contains no evidence to show substantial cause why the reduced assessment established in 2016 should not remain in effect for 2017 which is the second year in the triennial cycle for New Trier Township. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the board of review's prior year's findings.

The appellant also contends assessment inequity with respect to the improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds that, after having adjusted the subject's improvement assessment based on Section 16-147 of the Property Tax Code, no further reduction based on assessment inequity is warranted on this record.

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:

October 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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