



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

APPELLANT: Robert Slobig  
DOCKET NO.: 17-24955.001-R-1 through 17-24955.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert Slobig, the appellant, by attorney Herbert B. Rosenberg, of Schoenberg Finkel Beederman Bell Glazer, 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>
17-24955.001-R-1	15-02-402-007-0000	5,438	26,142	\$31,580
17-24955.002-R-1	15-02-402-008-0000	10,877	36,043	\$46,920

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 frame and masonry dwelling with 3,408 square feet of living area. The dwelling was constructed in 1922 and is approximately 95 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has a combined land area of 11,450 square feet and is located in River Forest, River Forest Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$785,000 as of January 1, 2017. The appraisal was prepared by Robert S. Kang, a certified general real

estate appraiser. The purpose of the appraisal report was to evaluate the subject property “in order to establish an equitable ad valorem tax assessment and no other purpose.”

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using five comparable sales located in close proximity to the subject as depicted on a map found at page 45 of the appraisal. The comparables have sites that range in size from 9,400 to 13,350 square feet of land area and are improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,885 to 3,510 square feet of living area. The homes range in age from 91 to 98 years old. Each comparable has a finished basement and a 2-car or a 3-car garage.<sup>1</sup> The comparables sold from September 2015 to June 2017 for prices ranging from \$599,000 to \$770,000 or from \$207.63 to \$231.84 per square foot of living area, land included.

The appraiser adjusted the comparables for differences from the subject in dwelling size and garage size. After adjustments, the appraiser arrived at adjusted prices for the comparables sales ranging from \$203.00 to \$231.09 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject’s combined assessment be reduced to \$78,500 which reflects a market value of \$785,000 or \$230.34 per square foot of living area, land included, when applying the level of assessment from class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$88,401.<sup>2</sup> The subject's combined assessment reflects a market value of \$884,010 or \$259.39 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales<sup>3</sup> located within the same neighborhood code as the subject property. The comparables have sites than range in size from 12,075 to 18,375 square feet of land area and are improved with two-story masonry, frame or frame and masonry dwellings that range in size from 3,200 to 3,342 square feet of living area and range in age from 77 to 93 years old. Two comparables each have a full basement with finished area; one comparable has an unfinished partial basement. Two of the three comparables have central air conditioning. Each comparable has one or two fireplaces and a 2-car or a 3.5-car garage. The comparables sold from April 2015 to October 2016 for prices ranging from \$470,000 to \$985,175 or from \$140.63 to \$307.87 per square foot of living area, land included. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

In rebuttal, the appellant argued that the appraisal was the best evidence of the subject property’s market value and the board of review's evidence should be given no weight because it was

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<sup>1</sup> No information was provided as to the presence or absence of fireplaces or central air conditioning.

<sup>2</sup> The board of review only submitted its "Board of Review Notes on Appeal" for PIN 15-02-402-007-0000 while the appellant submitted the board of review final decision for PINs 15-02-402-007-0000 and 15-02-402-008-0000.

<sup>3</sup> Although the board of review’s grid analysis contains four comparable sales, comparables #1 and #2 reflect the sale of one property that is comprised of two parcels.

unresponsive to the appellant's market value argument. Appellant's counsel also submitted a letter from the appraiser critiquing the board of review comparables. The appraiser contends that board sale comparables #1 and #2 are the same property and sold for \$140.63 per square foot which is lower than the appraisal indicated value of \$230.00 per square foot. He further noted that board of review sale comparables #3 and #4 have superior garage parking, finished basements, and/or larger lot sizes for which significant downward adjustments should be made.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal, while the board of review submitted three comparable sales for the Board's consideration. The Board gives less weight to the conclusion of value in the appellant's appraisal as the appraiser failed to make adjustments to the comparables for differences from the subject in factors such as location, room count, and/or lot size. The Board will instead analyze the unadjusted comparables contained in the appraisal report.

The Board finds that the parties submitted eight comparable sales for its consideration. The Board gives less weight to appraisal comparables #1, #4 and #5 as the 2015 sale of appraisal comparable #1 is dated in relation to the January 1, 2017 assessment date at issue and appraisal comparables #3 and #4 differ from the subject in bedroom and bathroom count and/or garage size. The Board gives less weight to the board of review's comparables as the 2015 sale of board of review sale comparable #1/2 is dated in relation to the January 1, 2017 assessment date at issue and board of review sale comparables #3 and #4 both have larger lots and differ from the subject in basement finish and/or the lack of central air conditioning. The Board finds the best evidence of market value to be appraisal comparables #2 and #3 which are similar to the subject in age, design, and most features. These two comparable both sold in June 2016 for \$770,000 and \$625,000 or for \$231.09 and \$210.08 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$884,010 or \$259.39 per square foot of living area, land included, which is higher than the two best comparables in the record on both an overall and a per square foot basis. After making adjustment to the comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported and a reduction in the subject's assessment is justified commensurate with the appellant's request.

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

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