



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

APPELLANT: Joseph Greenwood  
DOCKET NO.: 17-25687.001-R-1  
PARCEL NO.: 04-01-414-015-0000

The parties of record before the Property Tax Appeal Board are Joseph Greenwood, the appellant, by attorney Abby L. Strauss of Schiller Law P.C. 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:** \$12,834  
**IMPR.:** \$71,566  
**TOTAL:** \$84,400

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 masonry dwelling with 3,253 square feet of living area. The dwelling is approximately 88 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 11,160 square foot site and is located in Glencoe, New Trier 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 assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties located within the same neighborhood code as the subject property. The comparables consist of similar class 2-06 dwellings of masonry exterior construction that were built from 86 to 90 years ago and range in size from 3,311 to 3,617 square feet of living area. According to the appellant's grid analysis, the

comparables each have a full or partial basement, one with finished area, one or two fireplaces, and a 1.5-car or a 2-car garage. One comparable has central air-conditioning. The comparables have improvement assessments that range from \$57,673 to \$70,697 or from \$17.34 to \$19.66 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$74,771. The request would lower the subject's improvement assessment to \$61,937 or \$19.04 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 \$84,400. The subject has an improvement assessment of \$71,566 or \$22.00 per square foot of living area.

In support of its argument the board of review submitted information on three comparable properties located within the same neighborhood code as the subject. The comparables are improved with similar class 2-06 dwellings of frame, masonry, or stucco exterior construction. The homes were built from 63 to 87 years ago and range in size from 3,123 to 3,440 square feet of living area. Each comparable has a full or partial basement with finished area, one to three fireplaces, and a 2-car garage. One comparable has central air-conditioning. Comparable #1 is said to be in deluxe condition. The comparables have improvement assessments that range from \$73,061 to \$76,282 or from \$22.05 to \$23.69 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 with respect to the improvement as a 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 seven suggested comparable properties for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #3 which have unfinished basements, dissimilar to the subject, and board of review comparables #1 and #2 which differ from the subject in condition and/or age when compared to the subject.

The Board finds the best evidence of value to be appellant's comparable #4 and board of review comparable #3 which are similar to the subject property in location, age, design, size, and most features, although both lack central air-conditioning, inferior to the subject and suggesting upward adjustments are necessary. These comparables had improvement assessments of \$65,094 and \$75,852 or \$19.66 and \$22.05 per square foot of living area, respectively. The subject's improvement assessment of \$71,566 or \$22.00 per square foot of living area falls between the values of the best comparables submitted for the Board's consideration. After considering

adjustments to the comparables for differences from the subject, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is warranted.

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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