



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

APPELLANT: Karrie Venetos-Raschillo
DOCKET NO.: 17-43206.001-R-1
PARCEL NO.: 04-22-306-006-0000

The parties of record before the Property Tax Appeal Board are Karrie Venetos-Raschillo, 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 **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: \$3,286
IMPR.: \$44,945
TOTAL: \$48,231

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 frame construction with 1,994 square feet of living area. The dwelling is 16 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 3,130 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-95 individually owned townhome or rowhouse 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 equity comparables that are located within the same neighborhood code as the subject. The comparables are two-story dwellings of masonry or frame and masonry construction that range in size from 1,666 to 2,255 square feet of living area. The homes are either 37 or 38 years old. The comparables have unfinished

basements and central air conditioning. Two comparable have a fireplace and a 2-car garage. The comparables have improvement assessments ranging from \$21,232 to \$31,974 or from \$12.63 to \$14.18 per square foot of living area.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$30,065.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,231. The subject property has an improvement assessment of \$44,945 or \$22.54 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located within the same neighborhood code as the subject. The comparables are two-story, class 2-95, dwellings of frame construction that range in size from 1,934 to 1,996 square feet of living area. The homes are 16 years old. The comparables have full unfinished basements, central air conditioning and a 2-car garage. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$46,319 to \$58,774 or from \$23.73 to \$29.45 per square foot of living area. The record disclosed that comparables #2 and #3 sold in August 2014 and March 2015 for prices of \$562,500 and \$500,000 respectively.

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

In rebuttal regarding the board of review's comparables, counsel for the appellant argued that the Board is precluded, as a matter of law, from using any comparables from within the subject's development in determining the subject's correct assessment for tax year 2017, based on the court's holding in Pace Realty Group, Inc. v. Property Tax Appeal Bd., 306 Ill App.3d 718 (2d Dist. 1999). Counsel further revealed that three of the board of review's comparables were located within the subject's "Complex."

Conclusion of Law

The taxpayer contends improvement 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 Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables are similar when compared to the subject in location, style and some features. These comparables had improvement assessments ranging from \$23.73 to \$29.45 per square foot of living area. The subject's improvement assessment of \$22.54 per square foot of building area falls below the range established by the best comparables in this record. Additionally, the Board finds that two of these comparables sold for prices that are supportive of the subject's

assessment. Less weight was given to the appellant's comparables due to their older ages as they are 21 or 22 years older than the subject, which justifies the subject's higher assessment.

The Board finds that Pace Realty is not applicable in this appeal. Unlike Pace Realty, which involved apartment buildings in an apartment complex, the subject property and the comparables provided by the board of review are individually owned townhouses that are separately assessed in a similarly fashion as non-attached single-family dwellings. The assessment of each property is established independently of each other even though they may be attached.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed, and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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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