



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

APPELLANT: Michael Karger
DOCKET NO.: 18-20503.001-R-1
PARCEL NO.: 05-08-100-022-0000

The parties of record before the Property Tax Appeal Board are Michael Karger, the appellant, by attorney Noah J. Schmidt of Schmidt Salzman & Moran, Ltd. 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: \$47,960
IMPR.: \$100,502
TOTAL: \$148,462

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 2018 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 4,383 square feet of living area. The dwelling is approximately 95 years old. Features of the home include a partial basement with a recreation room, central air conditioning, two fireplaces and a 2.5-car garage. The property has a 21,800 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 with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with class 2-06 two-story dwellings of frame or masonry exterior construction ranging in size from 4,131 to 4,751 square feet of living area. The dwellings range

in age from 85 to 104 years old. Based on the attached property characteristic sheets, each comparable has a full or partial basement, four of which have recreation rooms and three comparables have full or partial unfinished attics. Three comparables have central air conditioning and each comparable has one to three fireplaces and either a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$87,765 to \$111,428 or from \$20.81 to \$23.76 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$94,628 or \$21.59 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 \$148,462. The subject property has an improvement assessment of \$100,502 or \$22.93 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 located within the same assessment neighborhood code as the subject property. The comparables are improved with class 2-06 two-story dwellings of frame, stucco or masonry exterior construction ranging in size from 3,540 to 3,930 square feet of living area. The dwellings range in age from 68 to 103 years old. Each comparable has a full or partial basement, one of which has a recreation room. Three comparables have central air conditioning and each comparable has one or three fireplaces and either a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$88,008 to \$99,704 or from \$23.50 to \$27.54 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 provided nine suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to board of review comparables #2 and #4 due to differences from the subject in age and dwelling size, respectively.

The Board finds the best evidence of assessment equity to be appellant's comparables, along with board of review comparables #1 and #3. These comparables are relatively similar to the subject in dwelling size, design, age and features, except three comparables do not have central air conditioning and two comparables do not have basement recreation rooms, both features the subject enjoys, suggesting upward adjustments for these features would be required to make these comparables more equivalent to the subject. The comparables have improvement assessments that range from \$87,765 to \$111,428 or from \$20.81 to \$25.25 per square foot of living area. The subject's improvement assessment of \$100,502 or \$22.93 per square foot of

living area is within the range established by the best comparables in the record. Furthermore, the Board finds the appellant's own comparables with improvement assessments that range from \$87,765 to \$111,428 or from \$20.81 to \$23.76 per square foot of living area support the subject's current improvement assessment. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported. Based on this record, 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:

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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