



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

APPELLANT: Richard Lipton  
DOCKET NO.: 18-20591.001-R-1  
PARCEL NO.: 05-27-108-004-0000

The parties of record before the Property Tax Appeal Board are Richard Lipton, 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:** \$25,935  
**IMPR.:** \$112,273  
**TOTAL:** \$138,208

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 frame and masonry construction with 3,712 square feet of living area. The dwelling is approximately 103 years old. Features of the home include a partial unfinished basement, central air conditioning, and one fireplace. The property has a 13,650 square foot site and is located in Kenilworth, 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 improved with two-story dwellings of masonry, frame, or frame and masonry construction ranging in size from 3,540 to 3,822 square feet of living area. The dwellings range in age from 90 to 138 years old. Each comparable has a basement with four having recreation

rooms, three comparables have central air conditioning, four comparables have one to four fireplaces, four comparables have living area in the attic, and three comparables have a 2-car garage. The improvement assessments range from \$85,147 to \$93,142 or from \$24.05 to \$24.55 per square foot of living area. On the grid analysis and in the brief the appellant indicated the assessment for "line item 002 only" was \$27.87 per square foot of living area. The appellant requested the assessment for "line item #2" be reduced to \$90,461 for a revised improvement assessment of \$99,281. The appellant did not clarify what "line item #2" described.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,208. The subject property has an improvement assessment of \$112,273 or \$30.25 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 improved with two-story dwellings of masonry, stucco, or frame and masonry exterior construction ranging in size from 3,284 to 3,595 square feet of living area. The homes range in age from 93 to 100 years old. Each property has a full or partial basement with one having finished area, and one or two fireplaces. Two comparables have central air conditioning, and three comparables have a 1.5-car, 2-car, or a 2.5-car garage. The comparables have improvement assessments ranging from \$116,174 to \$148,531 or from \$35.38 to \$43.62 per square foot of living area.

### **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 submitted nine comparables to support their respective positions. The Board gives less weight to appellant's comparable #1 as this dwelling is 35 years older than the subject dwelling and not as similar in age to the subject dwelling as the remaining comparables. The remaining comparables are relatively similar to the subject in features with the exception five comparables have recreation rooms in their basements while the subject has an unfinished basement, and six comparables have a garage while the subject has no garage, which would seem to require downward adjustments to the improvement assessments to make them more equivalent to the subject property. Nevertheless, these comparables have improvement assessments that range from \$89,490 to \$148,531 or from \$24.18 to \$43.62 per square foot of living area. The subject's improvement assessment of \$112,273 or \$30.25 per square foot of living area falls within the range established by the best comparables in this record. Even accepting the appellant's contention that the subject dwelling ("line item #2) has an improvement assessment of \$27.87 per square foot of living area, 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: 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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