



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

APPELLANT: Joshua Markus
DOCKET NO.: 18-20870.001-R-1
PARCEL NO.: 05-08-319-021-0000

The parties of record before the Property Tax Appeal Board are Joshua Markus, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, 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:

LAND: \$30,745
IMPR.: \$122,265
TOTAL: \$153,010

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 is improved with a two-story dwelling of masonry construction containing 4,290 square feet of living area. The dwelling is approximately nine years old. Features of the home include a full basement with a formal recreation room, central air conditioning, five fireplaces, and a three-car attached garage. The property has a 17,081 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-08 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 four equity comparables improved with two-story class 2-08 dwellings of masonry construction that range in size from 4,010 to 4,737 square feet of living area. The dwellings range in age from 10 to 19 years old. Each dwelling has a full or partial basement with a recreation room, central air

conditioning, two to five fireplaces, and either a two-car or a four-car attached garage. These properties have improvement assessments ranging from \$111,999 to \$131,992 or from \$26.43 to \$28.54 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$118,962.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,694. The subject property has an improvement assessment of \$148,949 or \$34.72 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of masonry construction that range in size from 3,916 to 4,086 square feet of living area. The dwellings range in age from 1 to 16 years old. Each property has a full basement with a recreation room, central air conditioning, one to three fireplaces, and a two-car or a three-car garage. The subject property and comparables #1 and #2 are described as being in average condition while comparable #3 is described as being in deluxe condition. The comparables have improvement assessments ranging from \$70,574 to \$209,125 or from \$17.27 to \$52.90 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven comparables submitted by the parties to support their respective positions. The Board gives less weight to board of review comparable #1 as this appears to be an outlier with an improvement assessment of \$17.27 per square foot of living area in contrast to the remaining comparables; the Board gives less weight to board of review comparable #2 due to its newer age in relation to the subject dwelling; and the Board gives less weight to board of review comparable #3 due to its superior condition relative to the subject dwelling. The Board finds the best evidence of assessment equity to be the appellant's comparables, which are similar to the subject property in most respects. These comparables have improvement assessments that range from \$111,999 to \$131,992 or from \$26.43 to \$28.54 per square foot of living area. The subject's improvement assessment of \$148,949 or \$34.72 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: August 24, 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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