



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

APPELLANT: Sarah & Jonathan Graham  
DOCKET NO.: 18-20906.001-R-2 through 18-20906.002-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Sarah & Jonathan Graham, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; the Cook County Board of Review; the New Trier H.S.D. #203 intervenor, by attorney Scott L. Ginsburg of Robbins Schwartz Nicholas Lifton Taylor in Chicago.

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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
18-20906.001-R-2	05-17-312-062-0000	33,334	66,255	\$ 99,589
18-20906.002-R-2	05-17-312-063-0000	17,106	0	\$ 17,106

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2018. The Property Tax Appeal Board (the “Board”) finds that it has jurisdiction over the parties and the subject matter of this appeal.

**Findings of Fact**

The subject consists of a one and one-half-story dwelling of frame construction. The dwelling is one year old. Features of the home include a slab, central air conditioning, and two fireplaces. The property’s site is 36,029 square feet, and it is located in New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner-occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. The appellant’s evidence states that the subject’s improvement size is 1,893 square feet of living area. No

evidence was submitted in support of this assertion. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$96,118.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$197,250. The subject property has an improvement assessment of \$146,810.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables. The board of review's evidence states that the subject's improvement size is 1,893 square feet of living area. No evidence was submitted in support of this assertion.

In support of its contention of the correct assessment, the intervenor submitted a brief, wherein the intervenor argued that the subject is newly constructed, and that evidence of the construction costs were attached as "Exhibit A." The Board notes that there are no exhibits attached to the intervenor's brief. The intervenor further argues that the subject's improvement size is "puzzling," and that it is unclear whether the Cook County Assessor's records were updated to reflect the subject's new improvement size after the new improvement was constructed. No evidence was submitted in support of this assertion.

### **Conclusion of Law**

The Board finds that the subject's improvement size is 1,893 square feet of living area. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds there is no evidence in the record regarding the subject's improvement size, except for the unsupported yet identical assertions made by the appellant and the board of review stating that the subject's improvement size is 1,893 square feet of living area. The intervenor's contention that the subject's improvement size is "puzzling" was also not supported with any evidence but did not include any assertions as to what the subject's improvement size should be. The Board notes that the intervenor had the opportunity to ascertain the subject's improvement size (see 86 Ill.Admin.Code §1910.94(a)-(b)), but, despite two requests for extensions of time to submit evidence that were granted by the Board and which amounted to an additional eight months to gather and submit its evidence, the intervenor did not do so. As such, the Board finds that the subject's improvement size is 1,893 square feet of living area, and that its improvement assessment is \$77.55 per square foot of living area.

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 proven 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 meet this burden of proof, and that a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's equity comparable #4, and board of review equity comparables #1 and #3. These equity comparables had improvement assessments ranging from \$28.00 to \$35.50 per square foot of living area. The subject's improvement assessment of \$77.55 per square foot of living area falls above the range established by the best comparables in this record. The intervenor's submission was given no weight as it contained no evidence. Based on this record, the Board finds the appellant has proven, with clear and convincing evidence, that the subject is inequitably assessed, and that a 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:

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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