



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

APPELLANT: Yadelle Sklare  
DOCKET NO.: 18-21271.001-R-1 through 18-21271.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Yadelle Sklare, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; the Cook County Board of Review; and New Trier High School District No. 203 intervenor, by attorney Scott L. Ginsburg of Robbins Schwartz Nicholas Lifton & Taylor, Ltd. in Chicago.

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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
18-21271.001-R-1	05-22-100-032-0000	107,338	0	\$107,338
18-21271.002-R-1	05-22-100-033-0000	177,482	215,651	\$393,133

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 two parcels with an improvement situated on one parcel. Parcel #2 (PIN #05-22-100-033-0000) is improved with a two-story dwelling of masonry exterior construction. The dwelling is approximately 47 years old with 5,126 square feet of living area. Features include a partial unfinished basement, central air conditioning, two fireplaces, and a 2-car garage. Parcel #1 (PIN #05-22-100-032-0000) has a land assessment with no improvement assessment to the property. The subject's two parcels are located in Kenilworth, New Trier Township, Cook County. The subject is classified as a class 2-09 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 and did not contest the land assessments. In support of this argument, the appellant

submitted information on four equity comparables that are located within the same neighborhood assessment code as the subject. The comparables are improved with Class 2-09 dwellings of masonry exterior construction ranging in size from 6,888 to 14,397 square feet of living area. The dwellings range in age from 86 to 114 years old. Each comparable has a full basement with one having finished area, central air conditioning, and from three to nine fireplaces. Three comparables have either a 3.5-car or a 4-car garage. The comparables have improvement assessments ranging from \$188,340 to \$417,513 or from \$27.34 to \$30.24 per square foot of living area. Based on this evidence, the appellant requested within the Property Tax Appeal Board "Addendum to Petition" that the subject's improvement assessment for Parcel #2 be reduced to \$149,064 or \$29.08 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total land and improvement assessments for Parcel #2 of \$393,133. Parcel #2 has an improvement assessment of \$215,651 or \$42.07 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, one of which is located within the same neighborhood code as the subject. The comparables are improved with class 2-09 dwellings of masonry exterior construction ranging in size from 5,896 to 6,087 square feet of living area. The dwellings are either 1 or 51 years old. Each comparable has a full finished basement, central air conditioning, from two to six fireplaces, and either a 3-car, a 3.5-car or a 4-car garage. The comparables have improvement assessments ranging from \$255,827 to \$384,845 or from \$43.39 to \$63.84 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

The attorney for the intervenor, representing the New Trier High School District No. 203, submitted a brief in response to the taxpayer's evidence critiquing the appellant's equity comparables noting the differences in the appellant's comparables to the subject property. The appellant's attorney also submitted as evidence Intervenor's Exhibits A and B. Intervenor's Exhibit A, referred to as "Intervenor's Comparables in Support of Brief," contains a grid analysis of four equity comparables to further support of the board of review's improvement assessment for Parcel #2. Intervenor's Exhibit B, referred to as "Rebuttal to Properties Listed as Comparables in Uniformity Analysis," highlights the differences of the appellant's comparables to the subject property.

In support of the board of review's contention of the correct improvement assessment for Parcel #2, the intervenor's attorney submitted information on four equity comparables that have the same neighborhood code as the subject. The comparables are improved with class 2-09 dwellings of stucco or frame and masonry exterior construction ranging in size from 5,277 to 5,652 square feet of living area. The dwellings range in age from 13 to 82 years old. Three comparables each have a partial basement with two having finished area. Each comparable has central air conditioning, from one to three fireplaces, and a either a 2-car, a 2.5-car, or a 3.5-car. The comparables have improvement assessments ranging from \$255,898 to \$297,548 or from \$45.28 to \$54.52 per square foot of living area. Based on this evidence, the attorney for the intervening taxing body requested that the subject's request for relief be denied.

### **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 Board finds none of the twelve comparables submitted by the appellant, board of review, and the intervenor are truly similar to the subject property. The Board gives little weight to the appellant's comparables due to differences from the subject property in size and age. The Board gives little weight to board of review comparables #1, #3 and #4 due to their significantly newer age than the subject dwelling. The Board gives little weight to the intervenor's comparables #3 and #4 due to differences from the subject dwelling in age. The Board finds the three best comparables with respect to size and age are board of review comparable #2 and intervenor comparables #1 and #2. These three comparables have improvement assessments ranging from \$255,898 to #370,577 or from \$45.28 to \$60.88 per square foot of living area. The subject's improvement assessment of \$215,651 or \$42.07 per square foot of living area falls below the range established by the best comparables in this record. 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:

February 16, 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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