



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

APPELLANT: John Rudolph
DOCKET NO.: 18-22460.001-R-1
PARCEL NO.: 05-17-106-017-0000

The parties of record before the Property Tax Appeal Board are John Rudolph, the appellant(s), by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; the Cook County Board of Review; and Glencoe S.D. #35 and New Trier H.S.D. #203, the intervenors, 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 ***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: \$39,975
IMPR.: \$160,025
TOTAL: \$200,000

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 20,500 square foot parcel of land improved with a 91-year old, two-story, masonry, single-family dwelling containing 4,882 square feet of building area. The property is located in Glencoe, New Trier Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of the market value argument, the appellant submitted five sales comparables. The comparables are described as two-story, frame or masonry or stucco or frame and masonry, single-family dwellings with two located on the subject's Sidwell block. They range in age from 53 to 96 and in size from 1,683 to 4,788 square feet of building area. They sold for prices ranging from \$186.73 to \$368.13 per square foot of building area. Sales dates were not provided.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$200,000 which reflects a market value of \$2,000,000 or \$409.67 per square foot of building area using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment the board of review submitted four comparables. The comparables are described as two-story, stucco and stone or frame and masonry, single-family dwellings. They range in age from one to 10 years and in size from 3,376 to 4,235 square feet of building area. They sold from April 2015 to November 2016 for prices ranging from \$503.97 to \$795.91 per square foot of building area.

The intervenor submitted five comparables. The comparables are described as two or three-story, masonry or frame, single-family dwellings. They range in age from one to nine years and in size from 4,182 to 4,696 square feet of building area. They sold from March 2015 to June 2016 for prices ranging from \$438.97 to \$489.96 per square foot of building area.

In rebuttal, the intervenor submitted a letter addressing the appellant's comparables and included the multiple listing printouts for these properties which list the sales dates. These properties sold from August 2016 to December 2017.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board finds the best evidence of market value to be the appellant's comparable #1 for its size and location and the board of review's comparables #2 and #4 for their size. These comparables had sales prices ranging from \$250.63 to \$670.78 per square foot of building area. The remaining comparables were given less weight due to differences in age, construction, and/or size. The board further finds the low end of the range reflects the value of a significantly older house while the top end of the range reflects a value for newer construction. In comparison the subject's assessment reflects a market value of \$409.67 per square foot of building area is within the range of the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued 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: November 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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