



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

APPELLANT: William Keenan
DOCKET NO.: 18-24399.001-R-1
PARCEL NO.: 04-36-309-002-0000

The parties of record before the Property Tax Appeal Board are William Keenan, the appellant, by attorney Ciarra 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: \$24,381
IMPR.: \$139,188
TOTAL: \$163,569

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 exterior construction with 4,971 square feet of living area. The dwelling is approximately 1 year old. Features of the property include a full basement with finished area, central air conditioning, three fireplaces and a three-car garage. The property has a 23,220 square foot site and is located in Glenview, Northfield 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 improvement assessment inequity as the basis of the appeal. In support of the improvement assessment inequity argument, the appellant submitted information on five equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with two-story class 2-08 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 4,000 to 4,404 square feet of living area. The

dwelling range in age from 13 to 61 years old and have full basements, one of which has finished area. Each comparable has central air conditioning, from one to three fireplaces and from a one-car to a three-car garage. The comparables have improvement assessments ranging from \$79,542 to \$99,945 or from \$19.25 to \$23.37 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$108,666 or \$21.86 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,569. The subject property has an improvement assessment of \$139,188 or \$28.00 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 that are located within the same neighborhood code as the subject property. The comparables are improved two-story class 2-08 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,740 to 4,310 square feet of living area. The dwellings are either 1 or 3 years old and have full or partial basements, two of which have finished area. Two comparables each have central air conditioning and each comparable has from one to three fireplaces and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$122,193 to \$151,113 or from \$32.62 to \$70.23 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 a total of eight comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables due to their older ages when compared to the subject. The Board gives less weight to the board of review comparable #3 as it appears to be an outlier with its significantly larger improvement assessment when compared to the subject and other comparables.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 and #2 as they present varying degrees of similarity to the subject in age, dwelling size and some features. These comparables have improvement assessments of \$140,605 and \$151,113 or \$32.62 and \$38.03 per square foot of living area, respectively. The subject's improvement assessment of \$139,188 or \$28.00 per square foot of living area falls below the assessments of the two best comparables in this record. Furthermore, due to economies of scale, accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Due to its larger size, the subject's assessment is supported by the equity evidence contained in this record. Based on this record and after considering adjustments to the two best

comparables for differences when compared to the subject, 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: December 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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