



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

APPELLANT: Alexander Michael  
DOCKET NO.: 18-24692.001-R-1  
PARCEL NO.: 04-25-317-001-0000

The parties of record before the Property Tax Appeal Board are Alexander Michael, the appellant(s), by attorney Spiro Zarkos, of Verros Berkshire, PC 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:** \$17,480  
**IMPR.:** \$116,234  
**TOTAL:** \$133,714

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 masonry exterior construction with 5,098 square feet of living area. The dwelling is approximately 17 years old. Features of the property include a full unfinished basement, central air conditioning, two fireplaces and a three-car garage. The property has a 17,480 square foot site and is located in Glenview, Northfield 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 as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-09 dwellings of masonry or frame and masonry exterior construction ranging in size from 5,002 to 6,684 square feet of living area. The dwellings range

in age from 6 to 60 years old and have full or partial basements, three of which have finished area. Each comparable has central air conditioning, from one to three fireplaces and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$18,474 to \$151,326 or from \$3.31 to \$22.64 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$78,407 or \$15.38 per square foot of living area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated January 4, 2019 disclosing the subject has a total assessment of \$133,714. The petition filed by the appellant also depicted that the subject has an improvement assessment of \$116,234 or \$22.80 per square foot of living area.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument.

### **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 evidence in the record does not support a reduction in the subject's assessment.

The Board finds the only evidence of assessment equity was submitted by the appellant. The Board gives less weight to comparables #1 as it appears to be an outlier with a significantly lower improvement assessment than the subject and other comparables in this record. The Board gives less weight to comparable #2 due to its significantly older age than the subject. The Board finds the best evidence of assessment equity to be comparables #3 and #4. These comparables are similar to the subject in location, age and some features. The Board recognizes each comparable has finished basement area, unlike the subject, and comparable #4 is considerably larger in size than the subject. Nevertheless, these comparables have improvement assessments of \$111,635 and \$151,326 or \$18.98 and \$22.64 per square foot of living area, respectively. The subject's improvement assessment of \$116,234 or \$22.80 per square foot is bracketed by the two best comparables on an overall basis but falls above these comparables on a per square foot basis which supported by its smaller dwelling size. Based on this record and after considering adjustments for differences to the two best comparables 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.

The Board finds the board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. After analysis of the appellant's data,

the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement assessment was inequitably assessed and a reduction 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: 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Alexander Michael, by attorney:  
Spiro Zarkos  
Verros Berkshire, PC  
225 West Randolph  
Suite 2950  
Chicago, IL 60606

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602