



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

APPELLANT: Eric Dornfeld
DOCKET NO.: 18-50168.001-R-1
PARCEL NO.: 09-12-300-024-0000

The parties of record before the Property Tax Appeal Board are Eric Dornfeld, the appellant(s), by attorney Amy C. Floyd, Attorney at Law 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: \$6,577
IMPR.: \$18,288
TOTAL: \$24,865

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 54-year-old, one-story, single-family dwelling of frame and masonry construction with 1,374 square feet of living area. Features of the home include: a partial basement, central air conditioning, a fireplace and a two-car garage. The property has an 8,487 square foot site and is located in Glenview, Maine Township, Cook County. The property is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and a contention of law as the basis of the appeal.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). In that appeal the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$16,163 based on the evidence submitted by the parties. The appellant asserted that tax years 2017 and 2018 are within the same general assessment period. The appellant disclosed

that the subject property that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-24939 is not an owner-occupied residence.

The appellant also contends inequity as a basis of the appeal and submitted four comparable properties to demonstrate the subject was being inequitably assessed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,865. The subject property has an improvement assessment of \$18,288 or \$13.31 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. They are improved with a one-story, single-family dwelling of frame construction or frame and masonry construction, located within a block of the subject. The improvements ranged: in age from 53 to 56 years; in size from 1,234 to 1,456 square feet of living area; and in assessment from \$16.04 to \$20.21 per square foot. Amenities include either a full or partial basement with a formal recreation room or a partial unfinished basement, three comparables had central air conditioning, and the comparables had either no garage, a one-car garage, a 1.5-car garage or a two-car garage.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2017 tax year should not be carried forward to the tax year at issue as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2017 tax year. The 2017 and 2018 assessment years are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The appellant's petition discloses that the subject is *NOT*

owner-occupied. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted to reflect the Board's 2017 decision.

The taxpayer also 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 the best evidence of assessment equity to be *the board of review's* comparables #2, #3 and #4. These comparables had improvement assessments that ranged from \$16.04 to \$18.29 per square foot of living area. The subject's improvement assessment of \$13.31 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:

May 16, 2023



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

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