



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

APPELLANT: Paul McDonough
DOCKET NO.: 19-21410.001-R-1
PARCEL NO.: 05-08-300-007-0000

The parties of record before the Property Tax Appeal Board are Paul McDonough, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$83,237
IMPR.: \$200,333
TOTAL: \$283,570

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 2019 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 2-story dwelling of masonry exterior construction with 8,573 square feet of living area. The dwelling is approximately 15 years old. Features of the home include a basement with finished area, central air conditioning, six fireplaces, and a 4-car garage. The property has a 39,637 square foot site and is located in Glencoe, 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. In support of this argument, the appellant submitted information on two equity comparables¹ with the same neighborhood code as the subject. Comparables #2 and #3 are

¹ The appellant did not disclose property characteristics for comparable #1; therefore, the Board will not reference this comparable further in this decision.

improved with class 2-09 dwellings of frame or masonry exterior construction with either 8,040 or 8,141 square feet of living area. The homes are each 19 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, two or three fireplaces, and a 3-car or a 4-car garage. The comparables have improvement assessments of \$162,171 and \$187,875 or of \$19.92 and \$23.37 per square foot of living area, respectively. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$185,520 or \$21.64 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 \$283,570. The subject property has an improvement assessment of \$200,333 or \$23.37 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 with the same neighborhood code as the subject property, where three comparables are located in Glencoe and one comparable is located in Winnetka. Board of review comparable #1 is the same property as the appellant's comparable #3. The comparables are improved with 2-story class 2-09 dwellings of masonry or stucco exterior construction ranging in size from 6,752 to 8,040 square feet of living area. The homes range in age from 7 to 19 years old. Each comparable has a basement with finished area, central air conditioning, two to five fireplaces, and a 3-car or a 4-car garage. The comparables have improvement assessments ranging from \$184,397 to \$256,545 or from \$23.37 to \$32.43 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

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 five suggested comparables for the Board's consideration, which includes one comparable shared by the parties. The Board gives less weight to the appellant's comparable #2 which lacks basement finish, a feature of the subject. The Board also gives less weight to board of review comparable #2 which is a considerably smaller dwelling than the subject, as well as being located in Winnetka, unlike the subject which is located in Glencoe.

The Board finds the best evidence of assessment equity to be parties' three remaining comparables, which includes the parties' common comparable. The comparables are overall more similar to the subject in location, design, age, dwelling size, and features. These comparables have improvement assessments ranging from \$187,875 to \$256,545 or from \$23.37 to \$32.43 per square foot of living area. The subject's improvement assessment of \$200,333 or \$23.37 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis and has an identical assessment on a per

square foot basis as the common comparable, which is at the lowest end of this range. Based on this record and after considering adjustments to the best comparables for differences from 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: April 16, 2024



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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