



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

APPELLANT: Kevin Kolton  
DOCKET NO.: 19-22241.001-R-1 through 19-22241.004-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kevin Kolton, the appellant(s), 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 **A Reduction** 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
19-22241.001-R-1	05-07-416-025-0000	7,862	27,847	\$35,709
19-22241.002-R-1	05-07-416-026-0000	7,862	27,847	\$35,709
19-22241.003-R-1	05-07-416-034-0000	2,293	0	\$2,293
19-22241.004-R-1	05-07-416-037-0000	5,572	0	\$5,572

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 has four PINs: PIN 05-07-416-025-0000 and PIN 05-07-416-026-0000 which have an improvement; and PIN 05-07-416-034-0000 and PIN 05-07-416-037-0000 which do not have an improvement. The appellant is only requesting a reduction under PIN 05-07-416-025-0000 and PIN 05-07-416-026-0000. The subject property consists of a 63-year-old, two-story, single-family dwelling of masonry construction with 3,562 square feet of living area. Features of the home include a partial basement with a formal recreation room, central air conditioning, and a two-car garage. All four PINs sit on a 4,368 square foot site located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of the equity argument, the appellant submitted information on four suggested equity comparables. The appellant did not report the exact proximity of the comparables to the subject but disclosed neighborhood codes, all of which are the same as the subject property. The appellant submitted an "Addendum to Petition" that breaks down the board of review determined assessment and appellant's claim for each of the four PINs. The appellant does not request a reduction for PIN 05-07-416-034-0000 or PIN 05-07-416-037-0000. In Section V of the "Residential Appeal," the appellant erroneously included both of these PINs in their grid analysis as they are not being appealed; however, since these PINs do not contain an improvement the only data erroneously inflated is the category "Land Assessed Value." The appellant indicates that the total improvement assessment is \$81,512 or \$22.88 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for PIN 05-07-416-025-0000 of \$48,618 and an improvement assessment of \$40,756 or \$11.44 square foot of living area. The board of review then erroneously listed PIN 05-07-416-026-0000 as comparable #1 rather than indicating that it was part of the subject property which is being appealed. The board of review's data in their grid analysis for PIN 05-07-416-025-0000 and PIN 05-07-416-026-0000 are identical. Combining these figures, the assessments are the same as those presented by the appellant: that the total improvement assessment is \$81,512 or \$22.88 per square foot of living area.

### **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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$18.44 to \$21.34 per square foot of living area. The subject's improvement assessment of \$22.88 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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:

May 21, 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

AGENCY

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