



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

APPELLANT: Francine Byers  
DOCKET NO.: 19-22297.001-R-1  
PARCEL NO.: 05-06-403-028-0000

The parties of record before the Property Tax Appeal Board are Francine Byers, 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 **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:** \$61,488  
**IMPR.:** \$142,811  
**TOTAL:** \$ 204,299

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 is a 29,280 square foot parcel of land with a single Property Index Number. The board of review lists the subject as consisting of two improvements. Improvement #1 is a 91-year-old, two-story, single-family dwelling of masonry construction with 5,109 square feet of living area. Features of the improvement include a full unfinished basement, three fireplaces, three full bathrooms and one half-bathroom. It is a Class 2-09 property under the Cook County Real Property Assessment Classification Ordinance. The board of review lists Improvement #2 as a Class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.<sup>1</sup> The board noted that Improvement #1 and Improvement #2 had a combined living area of 5,959 square feet. No other information was provided for Improvement #2. The property is located in Glencoe, New Trier Township, Cook County.

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<sup>1</sup> The appellant provided no direct or rebuttal evidence to challenge the existence of the second improvements on the property. Appellant provided information on the 2-09 class improvement and submitted only class 2-09 comparable properties. The information provided by the appellant on the subject 2-09 improvement matched the information provided by the board.

The appellant contends assessment inequity of improvement #1 as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with varying degrees of similarities to the subject. The appellant did not report the exact proximity of the suggested comparables to the subject but disclosed that they had the same neighborhood code as the subject. The comparables had improvement assessments ranging from \$15.97 to \$20.94 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$153,399.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment for the subject of \$204,299. The subject property has an improvement assessment of \$142,811 or \$27.95 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 with varying degrees of similarities to the subject. The comparables were located within the same subarea as the subject with one comparable located within a ¼ radius of the subject. They ranged in age from 13 to 19 years. The improvements had an improvement assessment of \$28.01 to \$36.63 per square foot of living area. The board of review did not submit comparables for improvement #2. The board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 eight equity comparables. With regard to improvement #1 the Board gives little weight to all the submitted equity comparables. The submitted equity comparables varied significantly from the subject in age and amenities, in particular garage size and basement type. Additionally, the appellant failed to provide information as to the exact proximity of the submitted comparables to the subject property. After considering adjustments to the appellant's submitted comparables for differences from the subject, the Board finds the appellant failed to

meet their burden by clear and convincing evidence that the subject's improvement #1 was inequitably assessed. “Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property.” 86 Ill.Admin.Code §1910.63(b). The appellant failed to provide such evidence. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

Additionally, the Board finds that the subject consists of two improvements. The Board of Review’s “Notes on Appeal” lists the Cook County Real Property Assessment Classification for each of the improvements and provides the total square foot of living area for both improvements.<sup>2</sup> The appellant provided no direct or rebuttal evidence to challenge the existence of the second improvements on the property. As such, the Board finds that the appellant did not meet the burden of clear and convincing evidence, as there is no range of comparables with which to compare the subject. Therefore, the Board finds the subject’s improvement assessment is equitable and a reduction in the subject’s assessment is not warranted.

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<sup>2</sup> The Board also takes judicial notice that the subject property was the subject matter of an appeal before the Board under Docket No. 04-27294.001-R-1 wherein the Board found that the subject had two separate improvements. (86 Ill.Admin.Code §1910.90(i)).

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.

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Chairman



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Member



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Member



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Member



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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: June 18, 2024



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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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