



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

APPELLANT: Yadelle Sklare
DOCKET NO.: 19-22346.001-R-1 through 19-22346.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Yadelle Sklare, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-22346.001-R-1	05-22-100-032-0000	134,172	0	\$134,172
19-22346.002-R-1	05-22-100-033-0000	221,853	219,987	\$441,840

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 two parcels with an improvement situated on one parcel. Parcel #2 (PIN #05-22-100-033-0000) is improved with a two-story dwelling of masonry exterior construction. The dwelling is approximately 50 years old with 5,126 square feet of living area. Features include a partial unfinished basement, central air conditioning, two fireplaces, and a 2-car garage. Parcel #1 (PIN #05-22-100-032-0000) has a land assessment with no improvement assessment to the property. The subject's two parcels are located in Kenilworth, 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 and did not contest the land assessments. 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 5,192 to 6,269 square feet of living area. The dwellings range in age from 25 to 62 years old. Three comparables have either a crawl space foundation or a concrete slab foundation, and one comparable has a full finished basement. Each comparable has central air conditioning, one to three fireplaces, and either a 2-car, a 2.5-car, or a 3-car garage. The comparables have improvement assessments ranging from \$138,655 to \$223,684 or from \$26.71 to \$35.68 per square foot of living area. Based on this evidence, the appellant requested within the Property Tax Appeal Board "Addendum to Petition" that the subject's improvement assessment for Parcel #2 be reduced to \$164,496 or \$32.09 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment for only Parcel #2 of \$441,840. Parcel #2 has an improvement assessment of \$219,987 or \$42.92 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, three of which are located within the same neighborhood code as the subject. Each comparable is also located within the same block as the subject. The comparables are improved with Class 2-09 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,212 to 5,186 square feet of living area. The dwellings range in age from 63 to 97 years old. Each comparable has a partial or full basement with one having finished area, central air conditioning, two to four fireplaces, and either a 2-car, a 2.5-car, or a 3-car garage. The comparables have improvement assessments ranging from \$139,885 to \$283,528 or from \$43.55 to \$56.92 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board finds the appellant is only requesting a reduction in the improvement assessment for Parcel #2 so only that parcel will be analyzed for equity. The parties submitted eight suggested comparables for the Board's consideration, none of which are truly similar to the subject due to varying dissimilarities in design, age, dwelling size, and/or foundation. The Board gives less weight to appellant's comparable #4 due to its newer age and larger dwelling size in relation to the subject property. The Board gives less weight to board of review comparable #1 due to its older age in relation to the subject dwelling. The Board gives less weight to board of review comparables #3 and #4 due to differences from the subject in style and size.

The Board finds the best comparables to be the appellant's comparables #1, #2, and #3 as well as the board of review comparable #2. The appellant's comparables have larger dwelling sizes and

no basements whereas the board of review comparable has a smaller dwelling size and finished basement area when compared to the subject dwelling, which has a partial unfinished basement. These four comparables have improvement assessments ranging from \$138,655 to \$239,819 or from \$26.71 to \$54.49 per square foot of living area. The subject's improvement assessment of \$219,987 or \$42.92 per square foot of living area falls within the range established by the best comparables and is well supported after considering adjustments for differences and economies of scale. 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: March 16, 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

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