



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

APPELLANT: Aric Eikum  
DOCKET NO.: 19-25771.001-R-1  
PARCEL NO.: 18-07-211-018-0000

The parties of record before the Property Tax Appeal Board are Aric Eikum, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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:

**LAND:** \$7,854  
**IMPR.:** \$95,976  
**TOTAL:** \$103,830

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 two-story dwelling of frame exterior construction with 3,919 square feet of living area. The dwelling is approximately 4 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a three-car garage. The property has a 11,220 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-08 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 four comparables with the same assessment neighborhood code as the subject. The comparables are improved with class 2-08 dwellings of frame or frame or masonry exterior construction that range in size from 4,285 to 4,633 square feet of living area and are 9 to 13 years old. The comparables each

have a basement with one having finished area, central air conditioning, one or two fireplaces, and a two-car garage. The comparables have improvement assessments ranging from \$79,273 to \$107,624 or for \$18.50 to \$23.97 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$87,550 or \$22.34 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 \$103,830. The subject has an improvement assessment of \$95,976 or \$24.49 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 assessment neighborhood code as the subject. The comparables are improved with two-story, class 2-08 dwellings of frame exterior construction that range in size from 4,092 to 4,833 square feet of living area and range in age from 1 to 13 years old. The comparables each have a basement with three having finished area, central air conditioning, one or two fireplaces and a two-car to a three-car garage. The board of review also reported the subject and comparables #1, #2 and #4 are in "average" condition while comparable #3 is in "deluxe" condition. The comparables have improvement assessments ranging from \$102,668 to \$151,928 or from \$24.49 to \$36.25 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 record contains eight equity comparables for the Board's consideration which have varying degrees of similarity to the subject in dwelling size, age, and features. Nevertheless, the Board gives less weight to appellant's comparable #3 as well as board of review comparables #1, #2, and #4 which have finished basement area when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #4 along with board of review comparable #3 which have unfinished basements same as the subject. However, these comparables are inferior to the subject in terms of age and garage size suggesting upward adjustments are necessary to make them more equivalent to the subject. Board of review comparable #3 is reported to be in "deluxe" condition compared to the subject's "average" condition, suggesting a downward adjustment is necessary to make it more equivalent to the subject. Notwithstanding, these comparables have improvement assessments ranging from \$79,273 to \$107,486 or from \$18.50 to \$25.09 per square foot of living area. The subject has an improvement assessment of \$95,976 or \$24.49 per square foot of living area, which is within the range established by the best comparables in this record. Based on the evidence and after

considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not prove by 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

AGENCY

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