



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

APPELLANT: Benjamin Korman
DOCKET NO.: 19-34977.001-R-1
PARCEL NO.: 04-28-310-008-0000

The parties of record before the Property Tax Appeal Board are Benjamin Korman, the appellant; 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: \$11,503
IMPR.: \$47,193
TOTAL: \$58,696

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 improved with a two-story dwelling of frame and masonry construction with 2,908 square feet of living area. The dwelling is approximately 54 years old. Features of the home include a partial unfinished basement, central air conditioning and a two-car attached garage. The property has a 10,003 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property 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 an assessment analysis report on six equity comparables with the same neighborhood and classification codes as the subject. The properties are improved with two-story dwellings of masonry or frame and masonry construction that range in size from 2,629 to 3,389 square feet of living area and in age from 45 to 50 years old. Each comparable has a partial or full basement with one being finished with a recreation

room. Other features of each comparable include central air conditioning, one or two fireplaces and a two-car attached garage. These properties have improvement assessments ranging from \$25,613 to \$51,633 or from \$9.74 to \$15.57 per square foot of living area. Exterior photographs of the subject and comparables were submitted along with a map depicting the locations of the comparables in relation to the subject. The appellant also supplied a list with limited descriptive data on 20 comparable properties.¹ The comparables range in size from 2,520 to 3,392 square feet of living area and have improvement assessments ranging from \$9.74 to \$15.57 per square foot of living area, with an average price per square foot of living area of \$14.62. The appellant noted two comparables in the neighborhood were reported to have sold in March 2018 and October 2019 for prices of \$455,000 and \$460,000.² The appellant requested the subject's improvement assessment be reduced to \$41,582 or \$14.30 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 \$58,696. The subject property has an improvement assessment of \$47,193 or \$16.23 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 and classification codes as the subject. The properties are improved with two-story dwellings of frame and masonry construction that range in size from 2,324 to 2,932 square feet of living area. The dwellings are 54 or 55 years old. Each comparable has a partial or a full basement with two having finished area, central air conditioning, one fireplace and a two-car garage. These properties have improvement assessments ranging from \$39,043 to \$49,717 or from \$16.67 to \$18.02 per square foot of living area. Based on this evidence, the board of review asserts the subject's assessment is correct.

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.

As to the appellant's list that included 14 additional equity comparables, the Board gave little weight to these additional properties. Due to the lack of descriptive information, the Board was unable to conduct a meaningful comparative analysis of these 14 equity comparables to the subject property.

The parties submitted descriptive information on ten equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 along with board of review comparables #3 and #4 due to having larger dwelling sizes and/or finished basement area when compared to the subject. The Board finds the best evidence of assessment

¹ This list included the six comparables described previously in the appellant's assessment analysis report.

² The Board will not analyze the sales data as it does not address the appellant's assessment inequity argument.

equity to be the appellant's comparables #1, #4, #5 and #6 along with board of review comparables #1 and #2 which are overall most similar to the subject in location, dwelling size, design, age and features. Excluding appellant's comparable #1 which appears to be an outlier on a square foot basis when compared to the best comparables in the record, the Board finds the remaining comparables have improvement assessments ranging from \$41,825 to \$50,091 or \$15.29 to \$16.96 per square foot of living area. The subject has an improvement assessment of \$47,193 or \$16.23 per square foot of living area which falls within the range established by the best comparables in the record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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:

February 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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