



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

APPELLANT: Robert Dishner  
DOCKET NO.: 19-55838.001-R-1  
PARCEL NO.: 05-18-203-029-0000

The parties of record before the Property Tax Appeal Board are Robert Dishner, the appellant, by attorney Chris D. Sarris, of Steven B. Pearlman & Associates, 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:** \$19,796  
**IMPR.:** \$92,636  
**TOTAL:** \$112,432

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a tax year 2018 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 owner-occupied dwelling of stucco exterior construction with 3,433 square feet of living area. The dwelling was constructed in 1992 and is approximately 27 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a attached two-car garage.<sup>1</sup> The property has a 10,998 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is a Class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> In Sec. III of the Residential Appeal petition, the appellant reported the basement is finished and the home has two fireplaces, despite that the assessing officials indicated the basement is unfinished and the home has one fireplace. The Board finds the appellant, through legal counsel, presented the more credible evidence on this issue.

In the Residential Appeal petition, the appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-49620. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$108,501 based on the evidence submitted by the parties. The appellant's attorney asserted this electronically filed appeal was a "rollover" and that the submission was complete upon its filing.

In a letter accompanying the appeal, counsel for the appellant stated this is a "direct appeal" and requested a thirty-day extension to submit evidence. Despite the appellant's claim figures that were set forth in the petition for a "rollover," within the letter, counsel indicated the appellant's claim would total \$84,645. Since the extension request was not contained within the electronically filed petition, the Property Tax Appeal Board did not grant an extension of time to submit evidence and the appeal was, instead, made ready to notify the county with a simultaneous acknowledgement sent to the appellant's counsel. After notification, the appellant did not object that no extension had been issued in this matter and never sought leave to submit evidence concerning either equity or market value as to the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,432. In support of its contention of the correct assessment, the board of review submitted four equity comparables, where comparable #4 included a September 2016 sale. The evidence provided by the board of review further disclosed that 2019 was the first year of the general assessment cycle in New Trier Township. Therefore, the board of review asserted that the prior favorable decision of the Board was not from the same triennial.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2018 tax year should not be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code, as tax year 2019 in New Trier Township is the first year of the general assessment cycle. Thus, the subject property does not qualify for a "rollover" even though the home is owner-occupied.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2018 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2018 and 2019 are in different general assessment periods. As tax year 2019 commences a new general assessment cycle in New Trier Township, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not mandated by the

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Property Tax Code and the appellant provided no other evidence to support a change in the assessment of the subject property.

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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