



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

APPELLANT: Eileen Snyder
DOCKET NO.: 20-20186.001-R-1
PARCEL NO.: 16-07-423-010-0000

The parties of record before the Property Tax Appeal Board are Eileen Snyder, the appellant, 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: \$8,531
IMPR.: \$32,390
TOTAL: \$40,921

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 2020 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 multi-family dwelling of stucco exterior construction with 2,510 square feet of living area. The dwelling is approximately 110 years old. Features of the home include a full unfinished basement, central air conditioning and a 2.5-car garage. The property has an 8,750 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-11 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 three equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-11 properties that are improved with two-story¹ multi-family dwellings of stucco

¹ The photographic evidence provided by the appellant depicts each comparable dwelling with a two-story design.

exterior construction that range in size from 3,280 to 3,676 square feet of living area. The dwellings are 108 to 114 years old. Each comparable has a full unfinished basement, central air conditioning and a two-car garage. The comparables have improvement assessments ranging from \$36,564 to \$39,111 or from \$10.58 to \$11.55 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$27,409 or \$10.92 per square foot of living area.

The appellant also provided a copy of the Cook County Board of Review decision indicating the subject has a final assessment of \$40,921 for tax year 2020. The appeal petition disclosed for tax year 2020 that the subject had a land assessment of \$8,531 and an improvement assessment of \$32,390 or \$12.90 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The subject's total assessment reported in the notes on appeal differs from the total assessment depicted in the Cook County Board of Review decision provided by the appellant.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood as the subject and are located approximately ¼ of a mile from the subject property. The comparables are class 2-11 properties that are improved with two-story multi-family dwellings of frame or masonry exterior construction that range in size from 2,308 to 3,054 square feet of living area. The dwellings are 104 to 119 years old. The comparables each have a basement, one of which is finished with an apartment. Comparable #2 has central air conditioning and comparable #1 has a fireplace. Each comparable has a two-car or a three-car garage. The comparables have improvement assessments ranging from \$36,134 to \$48,298 or from \$14.28 to \$18.02 per square foot of living area. Based on this evidence, the board of review requested 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.

The record contains six suggested comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparable #3, due to the dwellings being 22% to 46% larger in size, when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3, which are similar to the subject in location and design, and most similar to the subject in dwelling size. However, both comparables have features with varying degrees of similarity

when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$36,134 and \$48,298 or \$15.66 and \$18.02 per square foot of living area. The subject's improvement assessment of \$32,390 or \$12.90 per square foot of living area is less than the two best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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:

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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