



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

APPELLANT: David Goethals
DOCKET NO.: 20-27627.001-R-1
PARCEL NO.: 18-08-400-021-0000

The parties of record before the Property Tax Appeal Board are David Goethals, 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: \$41,548
IMPR.: \$140,329
TOTAL: \$181,877

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 dwelling of frame and masonry exterior construction with 5,828 square feet of living area.¹ One of the dwellings is approximately 13 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 2-car garage. The property has an approximately 53,611 square foot site and is located in La Grange, Lyons Township, Cook County. The subject dwellings are classified as either a class 2-09 or class 2-07 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 equity

¹ The Board finds, based on comments submitted by the board of review, that the subject property has two dwellings with a combined total of 5,828 square feet of living area.

comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-09 dwellings of frame or masonry exterior construction ranging in size from 5,024 to 5,345 square feet of living area. The homes range in age from 7 to 19 years old. Each comparable has a basement with finished area, central air conditioning, from one to three fireplaces and either a 2.5-car or a 3-car garage. The comparables have improvement assessments ranging from \$103,728 to \$129,100 or from \$20.65 to \$24.15 per square foot of living area.

The appellant's submission included a photograph of the subject property which depict two dwellings are located on the subject parcel. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$115,872 or \$19.88 per square foot of living area, when using the combined dwelling size of 5,828 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,877. The subject property has an improvement assessment of \$140,329 or \$24.08 per square foot of living area, when using the combined dwelling size of 5,828 square feet. The board of review included comments in its Notes on Appeal, contending the subject property has two dwellings located on the parcel where one is a class 2-09 and one a class 2-07. The board of review reported the two dwellings have a combined total 5,828 square feet of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story class 2-09 dwellings of masonry or frame and masonry exterior construction ranging in size from 5,098 to 6,021 square feet of living area. The homes range in age from 7 to 22 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning and either a 3-car or a 3.5-car garage. Three homes have one or two fireplaces. The comparables have improvement assessments ranging from \$116,110 to \$169,250 or from \$22.74 to \$28.56 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 Board takes judicial notice the subject property was the subject of an appeal before this Board under Docket Number 17-27181 wherein the board of review presented evidence the subject property has two improvements with a combined total dwelling size of 5,828 square feet.

In this appeal the appellant submitted a photograph of the subject depicting two improvements and did not refute the board of review's contention.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables along with board of review comparables #2 and #4 which are less similar to the subject in dwelling size and feature finished basement area in contrast to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3 which are more similar to the subject in location, age, design, total dwelling size and other features. These two comparables have improvement assessments of \$141,494 and \$169,250 or for \$23.50 and \$28.56 per square foot of living area, respectively. The subject's improvement assessment of \$140,329 or \$24.08 per square foot of living area falls below the two best comparables in this record, on an overall improvement basis and is bracketed by the two best comparables on a per square foot basis. After considering adjustments to the 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: June 18, 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

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