



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

APPELLANT: Gregory Sandman
DOCKET NO.: 20-27774.001-R-1
PARCEL NO.: 18-09-105-006-0000

The parties of record before the Property Tax Appeal Board are Gregory Sandman, 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: \$5,227
IMPR.: \$32,501
TOTAL: \$37,728

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 1.5-story dwelling of frame and masonry exterior construction with 2,237 square feet of living area. The dwelling is 93 years old. Features of the home include a basement with finished area, central air conditioning and a 2-car garage. The property has a 6,150 square foot site and is located in La Grange, Lyons Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located in the subject's assessment neighborhood code. The comparables are improved with class 2-04, one-story¹ dwellings of masonry or frame and masonry exterior construction ranging in size from

¹ The appellant's photographic evidence depicts the appellant's comparables as being 1-story dwellings.

2,313 to 2,806 square feet of living area. The comparables range in age from 56 to 66 years old. Each comparable has a basement with two comparables having finished area, central air conditioning and a 2-car garage. Three comparables have either one or two fireplaces. The comparables have improvement assessments ranging from \$28,804 to \$31,167 or from \$11.11 to \$12.45 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$26,755 or \$11.96 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 \$37,728. The subject property has an improvement assessment of \$32,501 or \$14.53 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 that are located in the subject's assessment neighborhood code. The comparables are improved with 1.5-story, class 2-03 or 2-04 dwellings of frame and masonry exterior construction ranging in size from 1,713 to 2,116 square feet of living area. The comparables range in age from 66 to 81 years old. Each comparable has a basement with one comparable having finished area, central air conditioning and either a 1.5-car, a 2-car or a 2.5-car garage. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$28,367 to \$34,165 or from \$15.56 to \$17.73 per square foot of living area. Based on this evidence, the board of review requested the 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 parties submitted eight suggested comparables for the Board's consideration, all of which have considerably newer ages and five of the comparables have an unfinished basement, unlike the subject that has a finished basement area. Nonetheless, the Board gives more weight to the board of review comparables #2 and #4 which are overall more similar to the subject in location, 1.5-story design, and some features. Although these comparables have newer aged dwellings, each comparable lacks a basement finish and one comparable lacks a fireplace, which are features of the subject dwelling. These two comparables have improvement assessments of \$32,924 and \$34,165 or for \$15.56 and \$17.60 per square foot of living area, respectively. The subject's improvement assessment of \$32,501 or \$14.53 per square foot of living area falls below the range established by the two most similar comparables in this record. The Board gives less weight to the parties' remaining comparables due to differences in their 1-story design and/or dwelling size when compared to the subject dwelling. Based on this evidence and after considering adjustments to the two most similar 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: 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

AGENCY

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