



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

APPELLANT: William Kabaker  
DOCKET NO.: 20-28264.001-R-1  
PARCEL NO.: 04-12-201-017-0000

The parties of record before the Property Tax Appeal Board are William Kabaker, the appellant(s), by attorney Abby L. Strauss, of Schiller Law P.C. 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:** \$21,739  
**IMPR.:** \$31,485  
**TOTAL:** \$53,224

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 63-year-old, multi-level, single-family dwelling of frame and masonry construction with 1,690 square feet of living area. Features of the home include a partial finished basement with a formal recreation room, a fireplace, central air conditioning, and a two-car garage. The property has an 12,788 square foot site located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of the argument that the subject was inequitably assessed the appellant submitted information on four equity comparable properties with varying degrees of similarities to the subject. The appellant did not report the exact proximity of the comparable properties to the subject but disclosed that the

suggested properties had the same neighborhood code as the subject. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$48,069.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,224. The subject property has an improvement assessment of \$31,485 or \$18.63 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparable properties with varying degrees of similarities to the subject. The suggested comparable properties were located either within a block or within a ¼-mile radius of the subject. The improvements ranged in improvement assessment from \$19.04 to \$19.38 per square foot of living area. The board of review requested that the assessment be confirmed.

In rebuttal, the appellant argues that the appellant submitted a recent appraisal prepared by an Illinois certified appraiser that opined that the market value of the subject was \$470,000 as of January 1, 2018. Appellant argued that the board of review's submitted equity comparable properties fail to address the market value argument presented by the appellant. The appellant reaffirmed the request for an assessment reduction.

### **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 comparable properties 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 a preliminary matter, the Board will only consider appellant's evidence that supports the original basis of the appeal. The section 2d of appellant's petition for appeal lists the sole basis for this appeal as assessment equity<sup>1</sup>. Section 180 of the Property Tax code (35 ILCS 200/16-180) states that "[e]ach appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board". The Board finds that appraisal submitted by the appellant in its case in chief cannot be considered by the Board under this rule.

However, even if the appraisal had been properly submitted as supporting evidence of the fair market value of the subject it would not have been given any weight by this Board. The appraisal consisted of five-pages (cover included) that did not include a mentioned addendum. The appraisal report was incomplete, not signed by or attributed to a named appraiser, and there is no indication that the author of the document had the necessary qualifications or experience to

---

<sup>1</sup> The Board notes that the appellant failed to check the appraisal box as a basis of this appeal and submitted evidence in the form of a letter and chart arguing that the appellant's submitted equity comparable properties were evidence of assessment inequity. No mention of the submitted appraisal was made by the appellant in either the letter or chart in their original filings.

render an opinion as to the market value of the subject. The incompleteness of this unsigned document calls into question its veracity.

Additionally, the Board finds that the appellant's rebuttal argument that the board of review failed to address the appraisal submitted in their case in chief amounts to improperly submitted rebuttal evidence, as such it was given no weight. "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparables. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). Additionally, the Board notes that appeals relying on an appraisal carry a different burden of proof than those based on inequity. Furthermore, Appellant's failure to allege an appraisal as a ground for this appeal or to even address the appraisal it in the initial filings deprived the board of review the ability to respond with evidence directly rebutting the submitted appraisal.

The Board finds the best evidence of assessment equity to be *the appellant's comparable properties #3 and #4 and the board of review comparable property #1, #2 and #3*. They had improvement assessments that ranged from \$17.20 to \$19.38 per square foot of living area. The subject's improvement assessment of \$18.63 per square foot of living area falls within the range established by the best comparable properties in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject's improvement assessment is supported. The Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject was inequitably assessed and, therefore, 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 18, 2025



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

William Kabaker, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602