



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

APPELLANT: Albert Cohen  
DOCKET NO.: 20-32044.001-R-1  
PARCEL NO.: 09-13-112-017-0000

The parties of record before the Property Tax Appeal Board are Albert Cohen, the appellant(s), by attorney Amy C. Floyd, Attorney at Law 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:** \$5,037  
**IMPR.:** \$24,337  
**TOTAL:** \$29,374

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 is improved with a multi-level dwelling of frame-and-masonry construction containing 1,559 square feet of living area. As of the instant lien date the subject was 55 years old. Features of the home include a formal recreation room basement, central air conditioning, and a two-car garage. The subject has a 6,500 square foot site and is in Morton Grove, Maine Township, Cook County.

Appellant's appeal is based on assessment equity, and Appellant submitted information on four suggested comparable multi-level dwellings. They are frame or frame-and-masonry construction. Appellant's comparables have formal recreation room basements. All four have air conditioning. Appellant's comparables range in size from 1,295 square feet to 1,398 square feet of living area and improvement assessments from \$10.35 to \$11.30 per square foot of living area. As of the lien date, Appellant's comparables ages range from 52 to 62 years old. Each comparable has the

same neighborhood code as the subject property, with no further evidence on proximity to subject.

The Cook County Board of Review (BOR) submitted its “Board of Review Notes on Appeal” wherein the subject’s final assessment of \$29,374 was disclosed, or \$15.61 per square foot of living area.

The BOR also submitted three equity comparables in support of its final assessment. The properties are described as multi-level dwellings located on the same Sidwell block as the subject. They are frame-and-masonry construction. All three BOR comparables have air conditioning. As of the lien date the BOR comparables range from 53 to 56 years old. All three have formal recreation room basements. The comparables range from 1,552 to 1,559 square feet of building area and have improvement assessments from \$16.45 to \$17.19 per square foot of building area.

### **Conclusion of Law**

Appellant 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 Appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be the three BOR comparables. Two of the three BOR comparables have the same square footage of living area as the subject; BOR comparable 2 is seven square feet smaller. All three are within two years of the subject’s age. BOR comparables 2 and 3 have the same number of bedrooms as the subject. All three BOR comparables have a formal recreation room basement, same as the subject. Most importantly, all three of the BOR comparables are located on the same Sidwell block as the subject.

These three BOR comparables have improvement assessments that ranged from \$16.45 to \$17.19 per square foot of living area. The subject's improvement assessment of \$15.61 per square foot of living area falls below the range established by the best comparables in this record.

Based on this record, the Board finds 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

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: July 16, 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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