



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

APPELLANT: Kathy Zipperer  
DOCKET NO.: 20-35226.001-R-1  
PARCEL NO.: 10-21-312-061-0000

The parties of record before the Property Tax Appeal Board are Kathy Zipperer, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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 **A Reduction** 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:** \$6,400  
**IMPR.:** \$30,691  
**TOTAL:** \$37,091

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 2,564 square feet of living area. The dwelling is approximately 80 years old. Features of the home include an unfinished full basement, central air conditioning and one fireplace. The property has an 8,000 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-06 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 comparables that are located in the same neighborhood code as the subject. The comparables are improved with class 2-06 dwellings of masonry or frame or masonry exterior construction ranging in size from 2,489 to 3,566 square feet of living area and in age from 68 to 118 years

old. Each comparable has an unfinished full basement, central air conditioning and one fireplace. Three comparables each have a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$30,516 to \$40,806 or from \$11.27 to \$12.36 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$30,691 or \$11.97 per square foot of living area.

The appellant provided a copy of the Cook County Board of Review's final decision dated June 10, 2021 disclosing the total assessment for the subject of \$40,062. The appellant also disclosed in their appeal petition that the subject had an improvement assessment of \$33,662 or \$13.13 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 \$45,014. The subject property has an improvement assessment of \$38,614 or \$15.06 per square foot of living area.<sup>1</sup> In support of its contention of the correct assessment, the board of review submitted information on one equity comparable located in the same neighborhood code as the subject property. The comparable is improved with a two-story class 2-06 dwelling of frame and masonry exterior construction with 2,509 square feet of living area and is 65 years old. Features of the comparable include a partial basement with finished area, central air conditioning and a two-car garage. The comparable has an improvement assessment of \$41,539 or \$16.56 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 due to their larger dwelling sizes and/or older age when compared to the subject. The Board gives less weight to the board of review comparable #1 due to its finished basement area unlike the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 which are similar to the subject in age, dwelling size, basement and some features, except each comparable has a garage which the subject lacks. These comparables have improvement assessments of \$30,516 and \$35,065 or \$12.26 and \$12.36 per square foot of living area, respectively. The subject's improvement assessment of \$33,662 or \$13.13 per square foot of living area is bracketed by the assessments of the two best comparables in this record on an

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<sup>1</sup> The parties disagree on the total assessment for the subject under appeal. The Board finds the best evidence of the subject's assessment to be the board of review's final decision which was provided by the appellant.

overall basis but exceeds their assessments on a per square foot basis and is excessive. After considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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 21, 2022



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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