



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

APPELLANT: Thankamma Vadukumcherry
DOCKET NO.: 20-35316.001-R-1
PARCEL NO.: 04-20-204-004-0000

The parties of record before the Property Tax Appeal Board are Thankamma Vadukumcherry, 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: \$11,800
IMPR.: \$33,073
TOTAL: \$44,873

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 is improved with a two-story dwelling of frame and masonry exterior construction containing 2,359 square feet of living area. The dwelling is approximately 47 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, one fireplace, 2½ bathrooms and an attached two-car garage. The property has a 10,043 square foot site located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four assessment equity comparables consisting of class 2-78 properties of frame and masonry exterior construction that range in size from 2,359 to 2,694 square feet of living area. The homes range

in age from 47 to 51 years old. Each comparable has a partial basement with a formal recreation room, central air conditioning, one fireplace, 2½ bathrooms and a two-car attached garage. The comparables have the same assessment neighborhood code as the subject property with comparable #3 being located along the same street as the subject. Their improvement assessments range from \$28,729 to \$32,954 or from \$11.62 to \$12.51 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$28,520.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,873. The subject property has an improvement assessment of \$33,073 or \$14.02 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables composed of class 2-78 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,138 to 2,434 square feet of living area. The homes range in age from 42 to 50 years old. Each comparable has a partial basement with two having formal recreation rooms, one fireplace, 2½ or 3 bathrooms, and a two-car garage. Three comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject property with comparable #1 being located along the same street as the subject. Their improvement assessments range from \$36,456 to \$38,834 or from \$14.98 to \$18.16 per square foot of living area.

Conclusion of Law

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

The parties submitted information on eight assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables are similar to the subject in style, age and most features. The Board gives less weight to appellant's comparables #1 and #3 due to differences from the subject in size being approximately 13% and 14% larger than the subject home, respectively. The six remaining comparables range in size from 2,138 to 2,434 square feet of living area and in age from 42 to 50 years old. Board of review comparable #3 is inferior to the subject as it has an unfinished basement and no central air conditioning, which are features of the subject dwelling, indicating that upward adjustments to this comparable would be appropriate to make this property more equivalent to the subject property. Similarly, board of review comparable #4 has an unfinished basement, inferior to the subject's finished basement area, suggesting an upward adjustment to this comparable would be appropriate to make this property more equivalent to the subject property for this feature. These six comparables have improvement assessments that range from \$28,279 to \$38,834 or from \$11.99 to \$18.16 per square foot of living area. The subject's improvement assessment of \$33,073 or \$14.02 per square foot of living area falls within the range established by the best comparables in this record demonstrating the subject is being

equitably assessed. Based on this record 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: _____

August 20, 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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APPELLANT

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