



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

APPELLANT: Elizabeth Tracy
DOCKET NO.: 20-35709.001-R-1
PARCEL NO.: 04-26-305-004-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Tracy, 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: \$12,193
IMPR.: \$58,937
TOTAL: \$71,130

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 brick exterior construction with 3,498 square feet of living area. The dwelling is 54 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, and a two-car garage. The property has a 10,603 square foot site and is 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 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 improved with class 2-78 dwellings of frame and brick exterior construction that range in size from 2,543 to 3,693 square feet of living area. The homes are from 54 to 56 years old. Each comparable has a partial basement with one having finished area, central air

conditioning, and a two-car garage. Three of the comparables also have one fireplace. The comparables have the same assessment neighborhood code as the subject and have improvement assessments that range from \$39,489 to \$56,181 or from \$15.21 to \$15.65 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$53,869.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,130. The subject property has an improvement assessment of \$58,937 or \$16.85 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 improved with two-story, class 2-78 dwellings of frame or brick and frame exterior construction that range in size from 3,399 to 3,657 square feet of living area. The homes are from 33 to 55 years old. Each comparable has a full or partial basement with two having finished area, one or two fireplaces, and a two-car garage. Three of the comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject and are located either in the "subarea" or within one-fourth of a mile from the subject property. The comparables have improvement assessments that range from \$58,783 to \$62,026 or from \$16.96 to \$17.49 per square foot of living area.

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 record contains eight equity comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant comparables #2 and #3 due to differences from the subject in terms of dwelling size. These comparables are from 22% to 27% smaller than the subject dwelling. The Board also gives less weight to board of review comparable #4 based on differences from the subject dwelling with respect to age. The subject dwelling is 21 years older than board of review comparable #4. The Board finds the remaining comparables are the best comparables in this record with respect to dwelling size, age, location, and amenities, although adjustments to these comparables to account for differences in some features, would be needed to make them more equivalent to the subject. These comparables are 53 to 56 years old, range in size from 3,278 to 3,693 square feet of living area and have improvement assessments ranging from \$51,287 to \$61,521 or from \$15.21 to \$17.49 per square foot of living area. The subject's improvement assessment of \$58,937 or \$16.85 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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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