



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

APPELLANT: John Desmond  
DOCKET NO.: 20-39984.001-R-1  
PARCEL NO.: 04-25-305-028-0000

The parties of record before the Property Tax Appeal Board are John Desmond, the appellant, by attorney Paula Raila of Raila & Associates, 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:** \$13,299  
**IMPR.:** \$100,765  
**TOTAL:** \$114,064

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 masonry exterior construction with 4,089 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a three-car garage. The property has a 12,975 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-08 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 property characteristic printouts and a grid analysis with information on four equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 3,951

to 4,603 square feet of living area. The dwellings are from 31 to 51 years old. Three comparables each have a full or partial unfinished basement. Each comparable has central air conditioning and a two-car to a three-car garage. Three comparables each have two fireplaces. The comparables have improvement assessments that range from \$51,510 to \$69,117 or from \$13.04 to \$15.72 per square foot of living area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$59,904 or \$14.65 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 \$114,064. The subject property has an improvement assessment of \$100,765 or \$24.64 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 that have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with two-story dwellings of stucco or masonry exterior construction ranging in size from 4,402 to 4,943 square feet of living area. The dwellings are from 10 to 19 years old. Each comparable has a full basement with finished area, central air conditioning, two or three fireplaces and a two-car to a four-car garage. The comparables have improvement assessments that range from \$112,191 to \$122,812 or from \$24.85 to \$26.63 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their considerably older dwelling ages when compared to the subject and/or lack of a basement foundation, a feature of the subject. The Board has given reduced weight to board of review comparable #3 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #4, which are relatively similar to the subject in location, dwelling size, design, age and some features. However, all three comparables have basement finish, unlike the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$112,191 to \$122,752 or from \$25.27 to \$26.63 per square foot of living area. The subject's

improvement assessment of \$100,765 or \$24.64 per square foot of living area falls below the range established by the best comparables in the record, which appears to be logical given the subject has an unfinished basement. After considering adjustments to the best comparables for differences when compared to 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

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

APPELLANT

John Desmond, by attorney:  
Paula Raila  
Raila & Associates, P.C.  
230 West Superior Street  
Suite 500  
Chicago, IL 60654

COUNTY

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