



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

APPELLANT: Paul Earle
DOCKET NO.: 21-20444.001-R-1
PARCEL NO.: 05-28-302-028-0000

The parties of record before the Property Tax Appeal Board are Paul Earle, 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: \$25,988
IMPR.: \$85,344
TOTAL: \$111,332

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 2021 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 2-story dwelling of frame and masonry construction with 4,318 square feet of living area that is approximately 89 years old.¹ Features of the home include four full and two ½ baths, a basement finished with a formal recreation room, central air conditioning, two fireplaces, and a 2-car garage. The property has a 12,375 square foot site and is located in Chicago, New Trier Township, Cook County. The subject is classified as a class 2-06 property² 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

¹ Some descriptive information not provided by the appellant was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

² Two-or-more story residence, over 62 years of age, containing from 2,201 to 4,999 square feet of living area.

comparables located within the same assessment neighborhood code as the subject property. The comparables consist of class 2-06 dwellings of masonry or frame and masonry construction ranging in size from 3,884 to 4,555 square feet of living area and ranging in age from 66 to 101 years old. The comparables each feature a full or partial basement, but the appellant did not disclose the basement finish. Each comparable also features central air conditioning, one or two fireplaces, and a 2-car or a 3.5-car garage. The comparables have improvement assessments that range from \$70,800 to \$85,330 or from \$17.07 to \$18.73 per square foot of living area. The appellant also submitted a brief requesting a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,332. The subject property has an improvement assessment of \$85,345 or \$19.76 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 located within the "same block" as the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-06 dwellings of masonry or frame and masonry construction ranging in size from 3,399 to 4,590 square feet of living area and ranging in age from 79 to 90 years old. The comparables each feature a full basement finished with a formal recreation room, central air conditioning, one or two fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$70,936 to \$99,535 or from \$20.87 to \$25.95 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 parties submitted a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables which all lack descriptive information with regard to the basement finish, thus making a reasonable comparative analysis less reliable. Additionally, appellant's comparables #1, #3, and #4 differ significantly from the subject in age or living area. The Board also gave less weight to board of review comparables #2 and #4 based on their significantly smaller dwelling sizes relative to the subject dwelling.

On this record, the Board finds the best evidence of equity in assessment to be board of review comparables #1 and #3 which are most similar to the subject in basement finish, design, class, age, dwelling size, and features. The two best comparables in the record have improvement assessments of \$83,673 and \$99,535 or \$20.99 and \$21.69 per square foot of living area, respectively. The subject's improvement assessment of \$85,345 or \$19.76 per square foot of living area is bracketed by the two best equity comparables in this record both in terms of overall improvement assessment and below on a per square foot of living area basis.

After considering adjustments to the best comparables for any differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: _____

April 15, 2025



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

Paul Earle, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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