



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

APPELLANT: Susan Stewart  
DOCKET NO.: 21-20491.001-R-1  
PARCEL NO.: 05-07-108-005-0000

The parties of record before the Property Tax Appeal Board are Susan Stewart, 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:** \$38,084  
**IMPR.:** \$61,637  
**TOTAL:** \$99,721

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 two-story dwelling of frame and masonry exterior construction with 3,613 square feet of living area. The dwelling was constructed in 1952 and is approximately 69 years old. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces and a 2-car garage. The property has a 21,158 square foot site and is located in Glencoe, New Trier 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 have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with dwellings of frame exterior construction ranging in size from 3,158 to 4,264 square feet of living area. The dwellings range in age from

80 to 116 years old. The comparables each have a partial basement, central air conditioning, a fireplace and either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$45,024 to \$64,811 or from \$14.03 to \$15.20 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$52,786 or \$14.61 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 \$99,721. The subject property has an improvement assessment of \$61,637 or \$17.06 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 property classification code and assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame and masonry exterior construction ranging in size from 3,005 to 4,345 square feet of living area. The dwellings range in age from 63 to 85 years old. The comparables each have a full or partial basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and either a 1-car, a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$52,852 to \$87,221 or from \$17.06 to \$20.07 per square foot of living area. Based on this evidence, the board of review requested that the subject's 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 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 #1, #2 and #4, as well as board of review comparables #2, #3 and #4 which differ significantly from the subject in dwelling size and/or age.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparable #1, which are similar to the subject in location, dwelling size and some features. However, the Board finds each dwelling is 11 or 15 years older than the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, each dwelling has a basement and/or basement finish in contrast to the subject's concrete slab foundation, suggesting downward adjustments would be necessary. Nevertheless, the comparables have improvement assessments of \$59,516 and \$66,823 or \$14.95 and \$17.36 per square foot of living area, respectively. The subject's improvement assessment of \$61,637 or \$17.06 per square foot of living area is bracketed by the two best comparables in this record. Based on this record and after considering adjustments to the best comparables for

differences from the subject in age, foundation type and other features, 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: \_\_\_\_\_

October 15, 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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