



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

APPELLANT: Thomas Lybrook
DOCKET NO.: 21-20540.001-R-1 through 21-20540.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Thomas Lybrook, 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 **A Reduction** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-20540.001-R-1	05-31-307-020-0000	6,118	45,700	\$51,818
21-20540.002-R-1	05-31-307-021-0000	6,118	0	\$6,118

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 two parcels improved with a 2-story dwelling of frame exterior construction with 3,516 square feet of living area. The dwelling was built in 1951 and is approximately 70 years old. Features of the home include an unfinished partial basement, 2 bathrooms and a 1-car garage. The two parcels have an approximately 10,640 square foot combined site size, located in Glenview, 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 located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-06 dwellings of frame exterior construction ranging in

size from 2,862 to 3,537 square feet of living area. The homes range in age from 65 to 80 years old. Each comparable has a full basement, central air conditioning and from a 1-car to a 2.5-car garage. Three dwellings each have one fireplace. The properties have 1 or 2 full bathrooms and 1 or 2 half bathrooms. The appellant failed to indicate if the comparable basements are finished or unfinished. The comparables have improvement assessments ranging from \$34,313 to \$44,160 or from \$11.56 to \$13.33 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$43,563 or \$12.69 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for one of the subject's two parcels. The appellant submitted the final decision from the Cook County Board of Review disclosing the combined total assessment for the subject's two parcels of \$60,318. The subject property has an improvement assessment of \$48,082 or \$13.68 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 in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-06 dwellings of frame or frame and masonry exterior construction ranging in size from 3,433 to 3,769 square feet of living area. The homes range in age from 67 to 72 years old. Three comparable have a full basement, two of which have finished area and one comparable has a crawl space foundation. Each dwelling has central air conditioning and a 2-car or a 3-car garage. Three homes each have one fireplace. The properties have from 1 to 3 full bathrooms and three comparables also have 1 half bathroom. The comparables have improvement assessments ranging from \$50,371 to \$64,322 or from \$14.67 to \$18.61 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to appellant comparable #2 which is less similar to the subject in dwelling size. The Board gives less weight to board of review comparables #1, #3 and #4 which differ from the subject in foundation type or have a finished basement in contrast to subject.

The Board finds the best evidence of assessment equity to be appellant comparables #1, #3 and #4 along with board of review comparable #2 which are more similar to the subject in location, age, design, dwelling size and some features. However, these comparables each have central air conditioning, a larger garage capacity and varying degrees of similarity to the subject in bathroom count, suggesting adjustments are needed to make these properties more equivalent to

the subject. These best comparables have improvement assessments ranging from \$40,895 to \$64,322 or from \$11.56 to \$18.61 per square foot of living area. Removing the comparables with the highest and lowest per square foot improvement assessments, appellant comparable #1 and board of review comparable #2, results in a tighter range of \$12.68 and \$13.33 per square foot of living area. The subject's improvement assessment of \$13.68 per square foot of living area falls above the two best comparables, with the narrowest range, contained in the record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: _____

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

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