



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

APPELLANT: Gary Gruen  
DOCKET NO.: 21-20656.001-R-1 through 21-20656.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Gary Gruen, the appellant(s), 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-20656.001-R-1	04-12-208-027-0000	19,516	58,111	\$77,627
21-20656.002-R-1	04-12-208-028-0000	3,570	0	\$3,570

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, one of which is improved with a 2-story dwelling of frame and masonry exterior construction with 2,933 square feet of living area. The home is approximately 19 years old. Features include a full basement with finished area, central air conditioning, one fireplace, and a 2-car garage. The property has an 11,480 total square foot site and is located in Glencoe, New Trier 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. The appellant did not dispute the assessment of the parcel lacking an improvement. In support of this argument, the appellant submitted information on four equity comparables that are located in the subject's assessment neighborhood code. The comparables are improved with class 2-78 dwellings of frame, masonry, or frame and masonry exterior construction ranging in

size from 3,360 to 3,670 square feet of living area. The homes range in age from 13 to 21 years old. Each comparable has a full basement, central air conditioning, either one or two fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$63,676 to \$68,496 or from \$18.43 to \$18.97 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$55,052 or \$18.77 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's parcel with the improvement of \$81,197. The subject property has an improvement assessment of \$58,111 or \$19.81 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 are located in the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,999 to 3,412 square feet of living area. The homes range in size from 4 to 19 years old. Each comparable has a full basement with finished area, central air conditioning, either one or two fireplaces, and either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$66,197 to \$69,877 or from \$20.48 to \$22.36 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 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted eight suggested equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be board of review comparables #2 and #4 which are more similar to the subject in location, design, age, dwelling size, and most features. These two comparables have improvement assessments of \$66,197 and \$69,478 or \$20.65 and \$21.05 per square foot of living area, respectively. The subject's improvement assessment of \$58,111 or \$19.81 per square foot of living area falls below the two best comparables in this record. The Board gives less weight to the appellant's comparables as well as board of review comparables #1 and #3 which are less similar to the subject in dwelling size or age than other comparables in this record. After considering appropriate adjustments to the two 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.

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Chairman

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Member

Member

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
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: \_\_\_\_\_

March 18, 2025

\_\_\_\_\_  
Clerk of the Property Tax Appeal Board

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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