



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

APPELLANT: Gary Noskin
DOCKET NO.: 21-20697.001-R-1
PARCEL NO.: 05-06-300-066-0000

The parties of record before the Property Tax Appeal Board are Gary Noskin, 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: \$22,126
IMPR.: \$72,022
TOTAL: \$94,148

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 exterior construction with 3,795 square feet of living area. The dwelling is approximately 23 years old. Features of the home include a full basement with formal recreation room,¹ central air conditioning, one fireplace, and a 3-car garage. The property has a 13,015 square foot site 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. In support of this argument, the appellant submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The

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

comparables are improved with class 2-78 dwellings of frame or masonry exterior finishes ranging in size from 3,562 to 3,698 square feet of living area and ranging in age from 12 to 22 years old. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$58,172 to \$67,636 or from \$15.93 to \$18.43 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,148. The subject property has an improvement assessment of \$72,023 or \$18.98 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with 2-story class 2-78 dwellings of varying exterior finishes ranging in size from 2,970 to 3,341 square feet of living area. The dwellings are either 13 or 19 years old. Each comparable has a partial or full basement with two having a formal recreation room. Each comparable also features central air conditioning, one to three fireplaces, and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$58,450 to \$71,277 or either \$19.68 or \$21.73 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 seven suggested comparables for the Board's consideration. The Board finds that none of the comparables are particularly similar to the subject in all consequential characteristics as the board of review comparables are each significantly smaller in dwelling size relative to the subject dwelling. In addition, all of the appellant's comparables and one board of review comparable all lack finished basement area which is a feature of the subject dwelling. Additionally, board of review comparable #2 and appellant's comparable #1 are ten years or more newer than the subject. Nevertheless, the parties' comparables have improvement assessments that range from \$58,172 to \$71,277 or from \$15.93 to \$21.73 per square foot of living area. The subject's improvement assessment of \$72,023 or \$18.98 per square foot of living area is slightly above the range established by the comparables in this record in terms of overall improvement assessment and within the range on a per square foot of living area basis. The subject's slightly higher improvement assessment is supported, however, given the subject's larger dwelling size than all the comparables in this record, as well as having finished basement area which all but two comparables lack. Therefore, based on this record, 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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