



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

APPELLANT: John Kane
DOCKET NO.: 21-20760.001-R-1
PARCEL NO.: 05-28-219-010-0000

The parties of record before the Property Tax Appeal Board are John Kane, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. in Chicago; 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:

LAND: \$28,875
IMPR.: \$86,125
TOTAL: \$115,000

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 stucco exterior construction with 4,174 square feet of living area. The dwelling is approximately 112 years old. Features of the home include a basement, central air conditioning, two fireplaces, and a 2-car garage. The property has a 13,125 square foot site and is located in Kenilworth, 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 both overvaluation and assessment inequity concerning the improvement as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject and within 0.6 of a mile from the subject. The parcels in size from 12,451 to 15,750

square feet of land area and are improved with 2-story or 3-story, class 2-06 homes¹ of masonry or frame and masonry exterior construction ranging in size from 3,951 to 4,862 square feet of living area. The dwellings range in age from 65 to 99 years old. Each home has a basement with finished area, one or two fireplaces, and a 1-car or a 2-car garage. Three comparables have central air conditioning and three comparables each have an attic, one of which has living area. Comparable #3 has an elevator. The comparables sold in September 2020 and January 2021 for prices ranging from \$860,000 to \$1,215,000 or from \$217.67 to \$276.39 per square foot of living area, including land. Comparable #2 was marketed as a rehab or tear down and sold "as is" and comparable #4 also sold "as is" according to the listing sheets presented by the appellant.

In support of the assessment inequity argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject and within 0.3 of a mile from the subject. The comparables are improved with 2-story, class 2-06 homes of stucco exterior construction ranging in size from 3,613 to 4,498 square feet of living area. The dwellings range in age from 106 to 109 years old. Each home has a basement, two of which have finished area, one or two fireplaces, and a 2-car or a 2.5-car garage. Two homes each have an attic with living area. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$54,000 to \$93,700 or from \$12.71 to \$20.83 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,463. The subject's assessment reflects a market value of \$1,244,630 or \$298.19 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$95,588 or \$22.90 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject and on the same block or 0.25 of a mile from the subject. The comparables are improved with 2-story or 3-story, class 2-06 homes² of stucco or frame exterior construction ranging in size from 3,983 to 7,010 square feet of living area.³ The dwellings are 112 or 113 years old, with comparable #1 having been rehabbed in 2018. Each home has a basement, three of which have finished area, from one to four fireplaces, and from a 2-car to a 4-car garage. Three homes have central air conditioning. The comparables have improvement assessments ranging from \$96,915 to \$110,487 or from \$14.08 to 27.74 per square foot of living area. Two comparables have 15,750 and 17,500 square foot sites and sold in November 2020 and May 2021 for prices of \$1,770,000 and \$2,860,000 or \$316.30 and \$407.99 per square foot of living area, including

¹ Additional details regarding the comparables are found in the listing sheets and property information sheets provided by the appellant.

² The appellant submitted listing sheets for comparables #1 and #4 describing 3-story homes.

³ Based on the listing sheets for comparables #1 and #4 presented by the appellant, these homes have 7,010 and 5,596 square feet of living area, respectively. Based on the property information sheet presented by the appellant for comparable #3, this home has 5,177 square feet of living area.

land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant presented listing sheets for the board of review's two sales and a property information sheet for the board of review's comparable #3. The appellant argued these comparables are larger homes and have additional amenities that were not reported by the board of review.

Conclusion of Law

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Adm.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Adm.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment for overvaluation is warranted.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #2, which was marketed as a rehab or tear down, calling into question the condition of this comparable at the time of sale. The Board gives less weight to the board of review's comparables, due to substantial differences from the subject in dwelling size and/or effective age due to rehab.

The Board finds the best evidence of market value to be appellant's comparables #1, #3, and #4, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, location, site size, and some features, but have varying degrees of similarity to the subject in age, central air conditioning, and other amenities, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$860,000 to \$1,215,000 or from \$217.67 to \$258.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,244,630 or \$298.19 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is justified.

The appellant also 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.Adm.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.Adm.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and no further reduction in the subject's assessment for assessment inequity is warranted after reduction for overvaluation.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and the board of review's comparables, #1,

#3, and #4, due to substantial differences from the subject in dwelling size and/or effective age due to rehab. The Board gives less weight to the appellant's comparable #1, which has a considerably lower improvement assessment than the other comparables in this record, indicating this property may be an outlier.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #4 and board of review's comparable #2, which are more similar to the subject in dwelling size, age, location, and some features. These comparables have improvement assessments that range from \$77,664 to \$110,487 or from \$17.71 to \$27.74 per square foot of living area. The subject's improvement assessment of \$86,125 or \$20.63 per square foot of living area, as reduced herein, falls within the range established by the best comparables in this record. Based upon this evidence, and after considering appropriate adjustments to the 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 after reduction for overvaluation.

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: March 18, 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

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