FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Nicholas McClanahan
DOCKET NO.: 21-20990.001-R-1 through 21-20990.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Nicholas McClanahan, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-20990.001-R-1	05-06-308-008-0000	18,090	89,268	$107,358
21-20990.002-R-1	05-06-308-009-0000	4,617	43,968	$48,585

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[1] improved with a 2-story dwelling of masonry exterior construction with 5,345 square feet of living area. The dwelling is approximately 15 years old. Features of the home include a full basement with finished area,[2] central air conditioning, two fireplaces, and a 2-car garage. The contested parcel has a 13,400 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four

[1] Based on the Addendum to the Petition, the second parcel ending in 009 is not in dispute.
[2] The appellant reported that the subject has an unfinished area and the board of review disclosed that the subject has a formal recreation room in the basement which was not contested by the appellant via a rebuttal filing.

equity comparables with the same assessment neighborhood code as the subject. The comparables are class 2-09 properties improved with dwellings of masonry or frame and masonry exterior construction that range in size from 5,507 to 5,962 square feet of living area and range in age from 17 to 33 years old. Each comparable has a full unfinished basement, central air conditioning, one to five fireplaces, and from 2-car to a 4-car garage. The comparables have improvement assessments ranging from $103,645 to $118,110 or from $18.51 to $19.90 per square foot of living area. Appellant's evidence also includes the final decision of the Cook County Board of Review disclosing the total assessment for both parcels of $155,943. The subject has a combined improvement assessment of $133,236 or $24.93 per square foot of living area.[3] Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment for the parcel ending in 008 of $107,358. The disputed parcel has an allocated improvement assessment of $89,268 or $16.70 per square foot of living area. The board of review did not file Notes on Appeal or disclose the assessments for parcel ending in 009.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject. The board of review comparable #4 is the same property as appellant's comparable #2. The comparables are class 2-09 properties improved with 2-story dwellings of masonry, stucco, or frame and masonry exterior construction ranging in size from 5,342 to 5,962 square feet of living area and ranging in age from 7 to 28 years old. Each comparable features a full or partial basement with formal recreation room, central air conditioning, two to five fireplaces, and a 2-car or a 4-car garage. The comparables have improvement assessments ranging from $102,749 to $143,387 or from $19.23 to $25.74 per square foot of living area.

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 record contains seven comparables for the Board's consideration including one common comparable. The Board gives less weight to appellant's comparable #4, board of review comparable #3, and the parties common comparable based on significant differences from the subject in age or dwelling size.

[3] The subject dwelling appears to be situated in part on both parcels which explains the partial and separate allocation of the improvement assessment for each parcel.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with board of review comparables #1 and #2 which are relatively similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from $103,645 to $143,387 or from $18.51 to $25.74 per square foot of living area. The subject's combined improvement assessment of $133,236 or $24.93 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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:

C E R T I F I C A T I O N

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: November 19, 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

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