



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

APPELLANT: Kenneth Ali
DOCKET NO.: 21-20998.001-R-1
PARCEL NO.: 05-08-309-013-0000

The parties of record before the Property Tax Appeal Board are Kenneth Ali, 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: \$30,912
IMPR.: \$115,462
TOTAL: \$146,374

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 masonry exterior construction with 3,998 square feet of living area. The dwelling is approximately 18 years old. Features of the home include a full unfinished basement, central air conditioning, five full baths, one half bath, four fireplaces, and a 2.5-car garage. The property has a 14,720 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-08 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 within the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-08 dwellings of masonry exterior construction ranging in size from 3,934 to 4,489 square feet of living area. The homes range in age from 19 to 24 years

old. Each comparable features a full unfinished basement, central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. The comparables also feature either 4½ or 5½ baths. The comparables have improvement assessments that range from \$108,628 to \$116,796 or from \$26.02 to \$27.65 per square foot of living area. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,374. The subject property has an improvement assessment of \$115,462 or \$28.88 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 within the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-08 dwellings of masonry exterior construction ranging in size from 4,086 to 4,127 square feet of living area. The homes range in age from 12 to 19 years old. Each comparable features a full basement with a recreation room, central air conditioning, two to four fireplaces, and a 2-car or a 2.5-car garage. The comparables range in bathroom count from a dwelling featuring four full and two ½ baths to a dwelling with five full and two ½ baths. The comparables have improvement assessments that range from \$122,077 to \$134,803 or from \$29.58 to \$32.99 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 a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #1 and #2 based on their significantly larger dwellings relative to the subject dwelling. The Board also gives less weight to each of the board of review comparables based on each having a finished recreation room in the basement, dissimilar to the subject's unfinished basement. The Board finds the best evidence of equity in assessment to be appellant's comparables #3 and #4 as these two comparables are most similar to the subject in location, design, exterior construction, dwelling size, and features. However, the comparables are slightly older in age and have one less bathroom than the subject dwelling. The most similar comparables in the record have improvement assessments of \$108,628 and \$115,816 or \$27.61 and \$27.65 per square foot of living area. The subject's improvement assessment of \$115,462 or \$28.88 per square foot of living area is bracketed by the most similar comparables in this record in terms of overall improvement assessment and slightly above on a per square foot of living area basis. However, the subject's slightly higher assessment per square foot of living area is logical given its slightly newer age and higher bathroom count.

After considering all the comparables submitted by the parties with emphasis on those properties with most similar features relative to the subject and most proximate in location, and after further considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, 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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