



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

APPELLANT: Mark Goodman
DOCKET NO.: 21-21005.001-R-1
PARCEL NO.: 05-06-201-100-0000

The parties of record before the Property Tax Appeal Board are Mark Goodman, the appellant, by Robert Rosenfeld, attorney-at-law 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: \$63,255
IMPR.: \$61,730
TOTAL: \$124,985

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 is improved with a one-story dwelling of masonry exterior construction that contains 2,129 square feet of living area. The dwelling is approximately 41 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, three fireplaces, 4½ bathrooms, and a 3.5-car garage. The property has a 23,428 square foot site located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-04 properties improved with dwellings of frame, masonry or frame and masonry exterior construction that range in size from 2,073 to 2,934 square feet of living area and in age from 56 to 67 years old. Each comparable has a partial or full basement,

central air conditioning, one or two fireplaces, and a 2-car garage. The comparables have 2½, 3, 3½ or 4 bathrooms. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$57,194 to \$78,865 or from \$25.92 to \$27.59 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$56,950.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,985. The subject property has an improvement assessment of \$61,730 or \$28.99 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 composed of one-story or two-story dwellings of frame, masonry, or stucco exterior construction that range in size from 3,045 to 4,197 square feet of living area. The dwellings range in age from 21 to 94 years old. Each property has a full or partial basement with two having finished area, 1 to 3 fireplaces and a 1-car, 2-car, or a 3.5-car garage. The comparables have 2½, 3, 3½ or 4½ bathrooms. Three comparables have central air conditioning. One comparable has the same neighborhood code as the subject property. The comparables are located in the same block as the subject or in the "subarea." Their improvement assessments range from \$90,488 to \$163,338 or from \$29.72 to \$41.16 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the correctness of the assessment.

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 parties submitted information on eight equity comparables to support their respective positions. The Board gives less weight to the comparables submitted by the board of review that are less similar to the subject dwelling in size and/or style than are the comparables submitted by the appellant. The Board gives more weight to the appellant's comparables, however, the comparables do have differences from the subject in age features requiring adjustments to make them more equivalent to the subject property. The comparables are from 15 to 26 years older than the subject requiring upward adjustments to make them more equivalent for this difference; three comparables have partial basements whereas the subject has a full basement suggesting an upward adjustment to these comparables for this difference would be appropriate; three comparables have from 1 to 2 less bathrooms than the subject necessitating upward adjustments for this dissimilarity; and the comparables have 1 or 2 less fireplaces than the subject requiring upward adjustments for this difference from the subject. The appellant's comparables have improvement assessments that range from \$57,194 to \$78,865 or from \$25.92 to \$27.59 per square foot of living area. The subject's improvement assessment of \$61,730 or \$28.99 per square foot of living area falls within the overall range of the improvement assessments but

above the range on a per square foot of living area basis as established by the best comparables in this record. The subject's higher improvement assessment on a per square foot basis is justified, in part, by the dwelling's superior age and features relative to the appellant's comparables. 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: _____

May 20, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mark Goodman, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602