



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

APPELLANT: Lee Frank
DOCKET NO.: 21-21307.001-R-1
PARCEL NO.: 04-01-410-005-0000

The parties of record before the Property Tax Appeal Board are Lee Frank, the appellant, by Amy C. Floyd, attorney-at-law 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: \$24,570
IMPR.: \$30,730
TOTAL: \$55,300

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 1.5-story dwelling of masonry exterior construction containing 2,720 square feet of living area. The dwelling is approximately 66 years old. Features of the property include a crawl space foundation, central air conditioning, one fireplace, 2½ bathrooms, and a 1.5-car garage. The property has a 18,200 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 regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with the same classification code and assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 2,323 to 2,909 square feet of living area. The homes range in age from 65 to 68 years old. Three comparables have partial

basements and one comparable has a slab foundation. Each property has central air conditioning, 1 or 2 fireplaces, and 2, 2½ or 3½ bathrooms. The appellant did not disclose whether the comparables have garages. These properties have improvement assessments ranging from \$19,922 to \$32,104 or from \$7.93 to \$11.34 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$29,730.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,378. The subject property has an improvement assessment of \$37,808 or \$13.90 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 class 2-04 properties improved with one-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,211 to 2,949 square feet of living areas. The homes range in age from 63 to 66 years old. Each property has a partial or full basement with three having finished area, central air conditioning, 3 or 3½ bathrooms, and a 2-car garage. Three comparables each have one fireplace. These properties have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject. The comparables have improvement assessments ranging from \$36,765 to \$128,855 or from \$15.26 to \$58.28 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives little weight to board of review comparable #2 as the improvement assessment is an outlier in contrast with the seven remaining comparable submitted by the parties.

Of the seven remaining comparables only appellant's comparable #2 has no basement, having a slab foundation, with an improvement assessment of \$25,111 or \$10.81 per square foot of living area, which is below the subject's improvement assessment of \$37,808 or \$13.90 per square foot of living area. The three remaining comparables submitted by the appellant are superior to the subject with partial basements in contrast to the subject's crawl space foundation, indicating downward adjustments to the comparables would be appropriate to make them more equivalent to the subject for this characteristic. These three properties have improvement assessments below the subject's improvement assessment ranging from \$19,922 to \$32,104 or from \$7.93 to \$11.34 per square foot of living area.

Board of review comparables #1, #3 and #4 are superior to the subject by having a partial or full basement, two of which have finished area; having a greater number of bathrooms; and having larger garages, necessitating downward adjustments to make them more similar to the subject for these features. Their improvement assessments range from \$36,765 to \$60,931 or from \$15.26 to \$20.66 per square foot of living area. After considering the downward adjustments to these comparables for their superior features relative to the subject property, the Board finds the subject's improvement assessment is excessive.

Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

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

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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