



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

APPELLANT: Ty Conner
DOCKET NO.: 21-21383.001-R-1
PARCEL NO.: 05-06-404-022-0000

The parties of record before the Property Tax Appeal Board are Ty Conner, the appellant, by Noah J. Schmidt, attorney-at-law of Schmidt Salzman & Moran, 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 **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: \$51,678
IMPR.: \$85,752
TOTAL: \$137,430

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 two-story dwelling of stucco exterior construction containing 4,932 square feet of living area. The dwelling is approximately 103 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, two fireplaces, four bathrooms, and a 2-car garage. The property has a 19,140 square foot site located in Glencoe, 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 inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables consisting of class 2-06 properties improved with two-story dwellings of frame, masonry, stucco, or frame and masonry exterior construction that range in size from 3,957 to

4,536 square feet of living area. The dwellings range in age from 63 to 121 years old. Four comparables have full or partial basements with two having finished area and one comparable does not have a basement. Each property has central air conditioning, one or two fireplaces, two to four full bathrooms, one half bathroom, and a 2-car or 2.5-car garage.¹ These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$44,905 to \$64,180 or from \$10.65 to \$15.13 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$62,833.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,430. The subject property has an improvement assessment of \$85,752 or \$17.39 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 consisting of class 2-06 properties improved with two-story dwellings of masonry exterior construction that range in size from 4,576 to 4,947 square feet of living area. The homes range in age from 66 to 109 years old. Three comparables have a full basement with one having finished area and one comparable has a slab foundation. Each property has one to three fireplaces, three or four full bathrooms, one or two half bathrooms, and a 2-car or a 3-car garage. Two comparables have central air conditioning. Comparable #2 is described as having other improvements but no additional information was provided. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$87,237 to \$113,890 or from \$17.92 to \$23.41 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 parties submitted information on nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to the appellant's comparables due to differences from the subject property in dwelling size, lack of a basement foundation, and/or age. The Board gives less weight to board of review comparable # 1 due to differences from the subject dwelling in age and foundation. The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4 that range in size from 4,576 to 4,947 square feet of living area and in age from 91 to 109 years old. The comparables have varying degrees of similarity to the subject dwelling. Each comparable has one or two additional half bathrooms in relation to the subject; two comparables have one more fireplace than the subject; and one comparable has a larger garage than the subject, indicating that downward adjustments to the comparables would be appropriate to make

¹ The appellant submitted copies of the Cook County Assessor's Office Property Details sheets for the comparables from which descriptive information was obtained.

them more equivalent to the subject for these differences. Conversely, board of review comparables #3 and #4 have unfinished basements and no central air conditioning, features of the subject, indicating that these two properties would require upward adjustments to make them more equivalent to the subject for these dissimilarities. Additionally, board of review comparable #3 has one less fireplace than the subject necessitating an upward adjustment. These three comparables have improvement assessments that range from \$87,237 to \$102,960 or from \$17.92 to \$22.50 per square foot of living area. The subject's improvement assessment of \$85,752 or \$17.39 per square foot of living area falls below the range established by the best comparables in this record which is well supported given the appropriate adjustments to the 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: _____

April 15, 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

Ty Conner, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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