



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

APPELLANT: Gary Ruben
DOCKET NO.: 21-25073.001-R-1
PARCEL NO.: 05-08-303-014-0000

The parties of record before the Property Tax Appeal Board are Gary Ruben, the appellant, by attorney Abby L. Strauss of Schiller Law P.C. 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: \$54,175
IMPR.: \$70,922
TOTAL: \$125,097

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 two-story dwelling of frame and masonry exterior construction with 4,977 square feet of living area. The dwelling is approximately 50 years old. The home features a partial basement with finished area,¹ four full bathrooms, one half bathroom, two fireplaces and a 2-car garage. The property has a 20,065 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 that have the same assessment neighborhood code and property classification code

¹ The board of review disclosed the subject's basement is finished with a formal recreation room, which was not refuted by the appellant in rebuttal.

as the subject. The comparables are located in either Glencoe or Winnetka and are improved with dwellings of masonry or frame and masonry exterior construction ranging in size from 4,559 to 4,894 square feet of living area. The dwellings are from 46 to 60 years old. The comparables each have a full or partial basement. No data was provided by the appellant concerning finished basement area. Each comparable has central air conditioning, from two to four full bathrooms, two or three fireplaces and either a 2-car, a 2.5-car or a 3-car garage. The comparables have improvement assessments that range from \$55,278 to \$70,748 or from \$11.68 to \$14.46 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$63,855 or \$12.83 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,717. The subject property has an improvement assessment of \$77,542 or \$15.58 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 that have the same assessment neighborhood code and property classification code as the subject. The comparables are located in either Glencoe, Winnetka or Wilmette, one of which is within the same block as the subject property. The comparables are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 4,770 to 4,999 square feet of living area. The dwellings are from 7 to 22 years old. The comparables each have a full basement, two of which have finished area. Each comparable has central air conditioning, three or six full bathrooms, one or two half bathrooms, and either a 2-car, a 3-car or a 4-car garage. Two comparables each have either one or four fireplaces. The comparables have improvement assessments that range from \$84,343 to \$144,934 or from \$17.68 to \$28.99 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that the board of review comparables differ from the subject in age.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparable #3 which is located in a different city than the subject. The Board has given reduced weight to the four comparables submitted by the board of review which have newer dwelling ages when compared to the subject dwelling and/or they are located in a different city than the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4, which are similar to the subject in location, property classification and age. However, the Board finds each dwelling is inferior to the subject in size, bathroom count and basement finish, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, two comparables each have an additional fireplace and a larger garage capacity, suggesting downward adjustments for these differences would be necessary. Nevertheless, the comparables have improvement assessments ranging from \$55,278 to \$70,748 or from \$11.68 to \$14.46 per square foot of living area. The subject's improvement assessment of \$77,542 or \$15.58 per square foot of living area falls above 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 subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment is warranted.

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: March 18, 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

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