



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

APPELLANT: Chad Gruen
DOCKET NO.: 21-25684.001-R-1 through 21-25684.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Chad Gruen, the appellant(s), by attorney Max E. Callahan, of Siegel & Callahan, 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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|----------------------|-------------|----------------|--------------|
| 21-25684.001-R-1 | 05-08-320-007-0000 | 18,648 | 75,048 | \$93,696 |
| 21-25684.002-R-1 | 05-08-320-009-0000 | 14,826 | 91,378 | \$106,204 |

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 an 8,880 square foot parcel of land improved with a one-year-old, two-story, frame and masonry, single-family dwelling containing 5,466 square feet of building area. The property is located in Glencoe, New Trier Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of the market value argument, appellant submitted copies of the sales contract and settlement statement which disclosed the subject was purchased on December 10, 2020, for \$1,999,000. The settlement statement included a commission to a realty company. The petition discloses that the transfer was not between related parties, that the property was sold using a realtor, was listed on the

multiple listing database for three months, and that the property was not sold due to a foreclosure or for a contract for deed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the assessment for one parcel. The subject's assessment is \$81,297 with an improvement assessment of \$70,516 or \$19.26 per square foot of building area.

In support of the current assessment, the board of review submitted data on four suggested comparables. These comparables are described as two-story, masonry, single-family dwellings. They range in age from two to 21 years and in size from 5,751 to 6,486 square feet of building area. They sold from October 2018 to September 2020 for prices ranging from \$432.31 to \$508.79 per square foot of building area. The board of review lists a sale for the subject in January 2021 for \$1,012,687.

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 best evidence of market value to be the purchase of the subject property in December 2020 for a price of \$1,999,000. The appellant submitted evidence of the sale of the subject and the board of review did not show the sale was not at arm's-length. In addition, the settlement statement includes a realty commission. Based on this record the Board finds the subject property had a market value of \$1,999,000 as of the lien date. Since market value has been determined, the level of assessment of 10% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply and a reduction in the subject's 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:

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

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