



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

APPELLANT: Aleykutty Simon
DOCKET NO.: 21-32146.001-R-1
PARCEL NO.: 04-32-401-093-0000

The parties of record before the Property Tax Appeal Board are Aleykutty Simon, the appellant, by attorney Robert Rosenfeld 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: \$4,650
IMPR.: \$40,853
TOTAL: \$45,503

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 multi-family building of masonry exterior construction that contains 4,928 square feet of living area. The building is approximately 49 years old. Features of the building include a partial basement with an apartment and six bathrooms.¹ The property has a 6,200 square foot site located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four assessment equity comparables composed of class 2-11 apartment buildings of masonry exterior construction with

¹ The board of review described the subject as having an apartment located in the partial basement, which was not refuted by the appellant in rebuttal.

either 4,926 or 4,928 square feet of living area. The buildings range in age from 49 to 51 years old. The appellant's grid analysis indicated that the subject and each comparable has a partial basement, central air conditioning and six bathrooms. These properties have the same assessment neighborhood code as the subject and are located along the same street as the subject. Their improvement assessments range from \$38,254 to \$38,915 from \$7.76 to \$7.90 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$38,537.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,503. The subject property has an improvement assessment of \$40,853 or \$8.29 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three assessment equity comparables composed of class 2-11 properties improved with two-story apartment buildings of masonry exterior construction ranging in size from 4,125 to 4,928 square feet of living area. The buildings are 48 or 49 years old. The board of review described the subject and each comparable as having a partial or full basement with an apartment and six bathrooms.² The board of review indicated the subject has nine bedrooms and the comparables have either nine or twelve bedrooms. These properties have the same assessment neighborhood code as the subject and are located along the same street as the subject property. Their improvement assessments range from \$38,915 to \$48,057 or from \$7.90 to \$10.44 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 seven assessment equity comparables to support their respective positions. The comparables have the same classification code and neighborhood code as the subject. The Board gives less weight to board of review comparable #3 due to differences from the subject building in size. The six remaining comparables submitted by the parties are improved with apartment buildings similar to the subject in location, age, size and features. These comparables have improvement assessments that range from \$38,254 to \$41,395 or from \$7.76 to \$8.40 per square foot of living area. The subject's improvement assessment of \$40,853 or \$8.29 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the

² The board of review indicated that the subject and each comparable had no central air conditioning.

parties disclosed that properties located in the same area are not all assessed identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

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:

August 20, 2024



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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