



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

APPELLANT: Michael Chin
DOCKET NO.: 21-32157.001-R-1
PARCEL NO.: 04-29-102-019-0000

The parties of record before the Property Tax Appeal Board are Michael Chin, 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: \$12,441
IMPR.: \$28,590
TOTAL: \$41,031

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 one-story dwelling of masonry exterior construction containing 3,388 square feet of living area. The dwelling is approximately 33 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, one fireplace, 3½ bathrooms and an attached three-car garage.¹ The property has a 10,368 square foot site located in Glenview, Northfield 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 assessment

¹ The board of review described the subject dwelling as having finished basement area, which was not refuted by the appellant in rebuttal.

equity comparables composed of class 2-04 dwellings of masonry exterior construction that range in size from 3,145 to 3,566 square feet of living area. The homes range in age from 44 to 54 years old. Each home has a partial basement, central air conditioning, one fireplace, 2½ to 3½ bathrooms, and 2-car or a 2½-car garage. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$18,135 to \$25,095 or from \$5.42 to \$7.04 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$21,141.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,031. The subject property has an improvement assessment of \$28,590 or \$8.44 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 exterior construction that range in size from 2,506 to 4,084 square feet of living area. The homes range in age from 30 to 36 years old. Three comparable have a full or partial unfinished basement and one comparable has a crawl space foundation. Each comparable has central air conditioning, one fireplace, 2½ or 3½ bathrooms, and a two-car or a three-car garage. The comparables have the same assessment neighborhood code as the subject and are located within the same block or within approximately ¼ of a mile from the subject property. These properties have improvement assessments ranging from \$28,176 to \$38,715 or from \$9.35 to \$13.56 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 provided eight assessment 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 board of review comparables #2, #3 and #4 due to differences from the subject dwelling in size as well as the fact that comparable #4 has a crawl space foundation unlike the subject's partial basement with finished area. The comparables provided by the appellant are improved with dwellings that are from 11 to 21 years older than the subject, two have fewer bathrooms than the subject, and each has a smaller garage than the subject, indicating that each property would require upward adjustments to make it more equivalent to the subject property for the differing features. Additionally, the appellant did not disclose whether the comparables have finished basement area, as does the subject property, which detracts from weight that can be this evidence. Board of review comparables #1 is similar to the subject in age and size but has an unfinished basement inferior to the subject's finished basement area and one less bathroom than the subject, indicating the comparable would require upward adjustments to make it more equivalent to the subject dwelling for these attributes. These five comparables have

improvement assessments ranging from \$18,135 to \$28,176 or from \$5.42 to \$9.35 per square foot of living area. The subject's improvement assessment of \$28,590 or \$8.44 per square foot of living area falls above the overall range but is within the range on a per square foot of living area basis as established by the best comparables in this record and is well supported given the suggested adjustments to make the comparables more equivalent to the subject property for the differing characteristics. 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

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: July 16, 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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