



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

APPELLANT: Mary Skarr
DOCKET NO.: 21-38815.001-R-1
PARCEL NO.: 18-06-305-018-0000

The parties of record before the Property Tax Appeal Board are Mary Skarr, 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: \$9,188
IMPR.: \$50,839
TOTAL: \$60,027

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 2-story dwelling of masonry exterior construction with 2,442 square feet of living area. The dwelling is approximately 81 years old. Features of the home include a crawl space foundation and a 1.5-car garage.¹ The property has a 10,500 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Residential Appeal petition is internally inconsistent, reporting in Section III that the home lacks central air conditioning but in the grid analysis reporting it has central air conditioning. The board of review also reported in the grid analysis that the subject lacks central air conditioning. Therefore, the Board finds the subject lacks central air conditioning.

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 are located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,751 to 2,981 square feet of living area. The comparables range in age from 65 to 88 years old. The appellant reported each comparable has a basement but did not disclose if the basements have a finished or an unfinished area. Each comparable has central air conditioning and either a 1-car, a 2-car or a 2.5-car garage. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$51,937 to \$56,351 or from \$18.31 to \$18.97 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$45,836 or \$18.77 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 \$60,027. The subject property has an improvement assessment of \$50,840 or \$20.82 per square foot of living area.²

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the same assessment neighborhood code and the same block as the subject property. The comparables are improved with 2-story, class 2-06 dwellings of frame, masonry, stucco or frame and masonry exterior construction ranging in size from 2,422 to 2,735 square feet of living area. The comparables range in age from 66 to 122 years old. Two comparables have basements with finished area, and two comparables have a crawl space or a concrete foundation. Three comparables each have central air conditioning, and each comparable has one or two fireplaces and a 2-car garage. The comparables have improvement assessments ranging from \$55,866 to \$60,330 or from \$21.41 to \$24.74 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight suggested comparables for the Board's consideration. The Board finds all but the board of review comparable #3 are significantly dissimilar to the subject in age, dwelling size, foundation type, and/or other features. Nevertheless, all the parties' suggested comparables have improvement assessments ranging from \$51,937 to \$60,330 or

² Both parties agree on the total assessment of the subject property but differ by \$1.00 on the allocation land and improvement assessments.

\$18.31 to \$24.74 per square foot of living area. The subject's improvement assessment of \$50,840 or \$20.82 per square foot of living area falls below the range established by the comparables on an overall basis and within the range on a per square foot basis. In addition, the subject's assessment falls below the board of review comparable #3 that has an improvement assessment of \$58,564 and \$21.41 per square foot living area which is logical given the subject's smaller dwelling size and lack of central air conditioning relative to this comparable. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is 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: June 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mary Skarr, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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