



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

APPELLANT: John Melvan
DOCKET NO.: 21-41464.001-R-1 through 21-41464.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are John Melvan, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-41464.001-R-1	10-22-213-017-0000	5,445	27,961	\$33,406
21-41464.002-R-1	10-22-213-056-0000	2,722	0	\$2,722

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 two parcels, one of which is improved with a 2-story dwelling of masonry exterior construction with 1,760 square feet of living area. The home was built in 1941 and is approximately 80 years old. Features of the home include a partial basement with finished area, central air conditioning, one fireplace, and a 2-car garage.¹ The property has 9,900 total square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-05 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. The appellant did not dispute the assessment of the parcel lacking an improvement. In

¹ The board of review indicated the subject had other improvements but did not specify them.

support of this argument, the appellant submitted information on four equity comparables that are located in the subject's assessment neighborhood code. The comparables are improved with class 2-05 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,714 to 2,159 square feet of living area. The homes range in age from 65 to 80 years old. The comparables each have a full or partial basement; however, the appellant did not address whether the basements had finished area. Each comparable has central air conditioning. Two comparables have either one of two fireplaces. Three comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$25,743 to \$32,548 or from \$14.65 to \$15.09 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$26,277 or \$14.93 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's parcel with the improvement of \$33,406. The subject property has an improvement assessment of \$27,961 or \$15.89 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 are located in the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-05 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,600 to 1,884 square feet of living area. The homes range in age from 66 to 77 years old. The comparables each have a full or partial basement, two of which have finished area. Two comparables each have central air conditioning. Three comparables each have one fireplace. Each comparable has either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$25,424 to \$31,070 or from \$15.89 to \$16.49 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 eight suggested comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be board of review comparables #3 and #4 which are overall more similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments of \$25,424 and \$29,687 or \$15.89 and \$15.93 per square foot of living area, respectively. The subject's improvement assessment of \$27,961 or \$15.89 per square foot of living area is bracketed by two best comparables in this record on an overall improvement assessment basis and matches board of review comparable #3 at \$15.89 per square foot of living area. The Board gives less weight to the appellant's comparables as well as board of review comparables #1 and #2 which are less similar to the subject in age or dwelling size than other comparables in this record. After considering the

various adjustments to the two best comparables for differences when compared to the subject, 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: _____

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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