FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dayle Rains
DOCKET NO.: 21-50093.001-R-1
PARCEL NO.: 10-07-309-004-0000

The parties of record before the Property Tax Appeal Board are Dayle Rains, the appellant, by attorney Donald T. Rubin, of Golan Christie Taglia LLP 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 ***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:	$4,384
IMPR.:	$59,007
TOTAL:	$63,391

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 frame exterior construction with 2,314 square feet of living area. The dwelling is approximately 1 year old. Features of the home include a full basement with finished area, 3.5 bathrooms, central air conditioning, and a 2-car garage. The property has a 5,480 square foot site and is located in Glenview, Niles Township, Cook County. The subject is classified as a class 2-78 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. In support of this argument the appellant submitted information on six comparables located within the same assessment neighborhood code as the subject and are from 0.1 of a mile to 4.7 miles from the subject property. The comparables consist of class 2-78, 2-story dwellings of frame or masonry exterior construction ranging in size from 2,442 to 2,792 square feet of living area. The dwellings are from 4 to 13 years old. Each comparable has full basement with finished area, 3 to 5 full bathrooms, central air conditioning, and a 2-car garage. Five comparables each have one additional half bathroom, and five comparables have one or two fireplaces. The comparables have improvement assessments ranging from $36,434 to $52,017 or from $13.39 to $20.62 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $38,852 or $16.79 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 $63,391. The subject property has an improvement assessment of $59,007 or $25.50 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparables located within the same assessment neighborhood code as the subject and within a ¼ of a mile from the subject or within the “subarea” of the subject. The comparables consist of class 2-78, 2-story or class 2-07, 1-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,105 to 2,937 square feet of living area. The dwellings are 1 or 13 years old. Each comparable has a full or a partial basement, one of which has finished area, 1 or 3 full bathrooms, and either a 1.5-car, a 2-car or a 3-car garage. Two comparables each have 1 or 2 additional half bathrooms and central air conditioning. One comparable has one fireplace. The comparables have improvement assessments ranging from $71,459 to $79,928 or from $26.61 to $67.71 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

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 parties submitted nine equity comparables for the Board’s consideration, all of which have varying degrees of similarity to the subject in overall property characteristics. Nevertheless, the Board gives less weight to the appellant’s comparables #1, #2, #3, #4 and #6 as well as board of review comparables #2 and #3 due to significant differences from the subject in location, classification, design, age, and/or dwelling size.

The Board gave greater weight to the appellant’s comparable #5 and board of review comparable #1 which are overall more similar to the subject in location, classification code, design, age, and most features, but still require adjustments for differences in dwelling size and/or finished basement area. These two comparables have improvement assessments of $52,017 and $71,459 or $18.93 and $26.61 per square foot of living area, respectively. The subject's improvement assessment of $59,007 or $25.50 per square foot of living area is bracketed by the two best comparables in this record. After considering 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: ______________ ______________

C E R T I F I C A T I O N

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: May 20, 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

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

APPELLANT

Dayle Rains, by attorney:
Brianna L. Golan
Golan Christie Taglia LLP
70 West Madison Street
Suite 1500
Chicago, IL 60602

COUNTY

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