



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

APPELLANT: Franette Liebow & Jeffrey Goldman  
DOCKET NO.: 22-20534.001-R-1  
PARCEL NO.: 15-11-208-031-0000

The parties of record before the Property Tax Appeal Board are Franette Liebow & Jeffrey Goldman, the appellants; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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:** \$7,241  
**IMPR.:** \$47,898  
**TOTAL:** \$55,139

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2022 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 2,445 square feet of living area. The dwelling is approximately 118 years old. Features of the home include an unfinished basement and a 2-car garage. The property has a 6,897 square foot site and is located in River Forest, River Forest Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the only basis of the appeal in section 2d of the petition. In support of this argument, the appellants submitted evidence on three comparable sales with the same assessment neighborhood code as the subject property. The comparables have varying degrees of similarity to the subject. The properties sold in May 2019 and February 2020 for prices ranging from \$425,000 to \$621,000 or from \$197.95 to \$226.44 per square foot of living area, land included. In a letter, the appellants addressed both lack of assessment equity and market value. The property Tax Code states, "Each appeal shall be limited to the grounds listed

in the petition filed with the Property Tax Appeal Board” 35 ILCS 200/16-180. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,953. The subject's assessment reflects a market value of \$589,530 or \$241.12 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The notes on appeal also disclosed that the 2020 tax year was the first year of the triennial general assessment period in River Forest Township.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject. The comparables have varying degrees of similarity to the subject. The properties sold from September 2020 to November 2022 for prices ranging from \$650,000 to \$974,000 or from \$215.37 to \$341.04 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants requested that the Property Tax Appeal Board carry forward the decision rendered in the 2021 appeal.

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Board the prior year under Docket No. 21-57450.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$55,139 based on the evidence of record. Furthermore, the record reveals that the subject property is an owner-occupied residence, as the appeal petition disclosed the subject's address is the same as the appellant's address and the appellants marked "yes" in the answer to "is this an owner-occupied residence?".

### **Conclusion of Law**

The Property Tax Appeal Board finds the subject property was the subject matter of an appeal before this Board the prior tax year under Docket Number 21-57450.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's total assessment to \$55,139. The Property Tax Appeal Board finds the record shows the subject property is located in River Forest Township, Cook County, in which the triennial general assessment period began with the 2020 tax year and continues through the 2022 tax year. In addition, there is no evidence in the record that indicates the subject subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, nor that the decision of the Property Tax Appeal Board has yet been reversed or modified upon review. The Board finds this decision is controlled by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the

remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

To reiterate the Board finds this record disclosed the subject property is an owner-occupied residence and that the 2022 tax year is within the same general assessment period. The record contains no evidence showing the Board's 2021 decision has yet been reversed or modified upon review or that the subject property sold in an arm's-length transaction establishing a different fair cash value. For these reasons, the Board finds its 2021 decision reflecting an assessment of \$55,139 shall be carried forward to the subsequent 2022 tax year.

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:

May 21, 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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