



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

APPELLANT: Robert DeStefano
DOCKET NO.: 22-21948.001-R-1
PARCEL NO.: 05-31-318-033-0000

The parties of record before the Property Tax Appeal Board are Robert DeStefano, the appellant, by attorney Richard E. Zulkey, of Richard E. Zulkey & Associates, Chtd. 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: \$25,048
IMPR.: \$99,952
TOTAL: \$125,000

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 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 single-family dwelling of masonry exterior construction with 3,695 square feet of living area that is approximately 19 years old. Features of the home include 5 full and 2 half-baths, a full basement finished with a recreation room,¹ central air conditioning, two fireplaces, and a 3-car garage. The property has a 15,655 square foot site and is located in Glenview, New Trier Township, Cook County. The subject is classified as a class 2-78 property² under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by James A. Matthews, a licensed appraiser, for

¹ Although the board of review described the subject's basement as unfinished, the Board will adopt the appraiser's description as he personally inspected the subject dwelling.

² Two-or-more story residence, up to 62 years of age, with 2,001 to 3,800 square feet of living area.

purposes of determining market value for a tax assessment appeal which estimated the subject property had a market value of \$930,000 as of January 1, 2022.

Utilizing the sales comparison approach to value, the appraiser analyzed five sales located within .89 of a mile of the subject property. The comparables were described as sites ranging in size from 7,088 to 18,873 square feet of land area which have been improved with 2-story dwellings of varying exterior construction. The homes ranged in age from 11 to 77 years old and ranged in size from 3,064 to 3,769 square feet of living area. Three comparables each have a basement, (two of which are finished with a recreation area) and two comparables have concrete slab foundations. Each comparable has central air conditioning, 1 or 2 fireplaces, and a 2-car garage. The sales occurred from August 2020 to February 2022 for prices ranging from \$790,000 to \$926,000 or from \$220.88 to \$302.22 per square foot of living area, including land. After making adjustments to the comparables for differences in site size, room count, dwelling size, basement finish, garage size, fireplace, pool amenities, and porch/patio/deck features, the appraiser estimated the comparables had adjusted sales prices ranging from \$868,460 to \$992,340.

From this data, the appraiser concluded an estimated market value for the subject of \$930,000 as of January 1, 2022. Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,000. The subject's assessment reflects a market value of \$1,250,000 or \$338.29 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within the same subarea or ¼ of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables were described as lots ranging in size from 9,499 to 10,032 square feet of land area which have been improved with 1-story or 2-story, class 2-78 dwellings of frame exterior construction. The homes range in age from 1 to 4 years old and range in size from 1,716 to 3,440 square feet of living area. Two homes have full basements finished with recreation rooms and one dwelling has a crawl space foundation. Two comparables have central air conditioning, and each home has 1 or 2 fireplaces and a 1-car or a 2-car garage. The sales occurred in March and April 2022 for prices ranging from \$1,325,000 to \$1,449,000 or from \$418.80 to \$772.14 per square foot of living area, including land.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal and the board of review submitted three comparable sales in support of their positions. The Board gave less weight to the conclusion of value contained in the appellant's appraisal report because the appraiser relied on more outdated sales and only utilized one sale from 2022 when other sales in 2022 of properties similar to the subject were available as evidenced by the board of review submission. This means that, at minimum, two similar properties in close proximity to the subject and which sold within four months of the January 1, 2022 assessment date at issue were not utilized or commented on by the appraiser. Exclusion of these sales raises a question with respect to the comparable selection methodology employed by the appraiser. Furthermore, the appraiser did not make adjustments to comparables #1 and #2 for age differences from the subject dwelling even though the said comparables are 77 and 74 years old, respectively, compared to the subject which is 18 years old. Finally, the appraiser did not sign or date the appraisal report and failed to state the date of the inspection of the subject property. These factors undermine and detract from the credibility and reliability of the appraiser's report in establishing the market value of the subject property. The Board will, however, examine all raw (unadjusted) sales in the record presented by the parties.

Considering all the comparable sales presented by the parties, the Board gave less weight to the appraiser's comparables #1 and #2 due to their ages being significantly older relative to the subject and based on sale #2 occurring least proximate in time to the January 1, 2022 assessment date at issue. The Board also gave less weight to board of review comparable #3 based on being significantly smaller in dwelling size relative to the subject dwelling and due to having a crawl space foundation, dissimilar to the subject's full basement foundation.

The Board finds the best evidence of market value to be the appraiser's comparables #3, #4, and #5, along with board of review comparables #1 and #2 which are overall most similar to the subject in location, design, age, dwelling size, foundation, and some features. However, each of these comparables has a smaller site size and all but one have smaller dwelling sizes relative to the subject. Additionally, each comparable has a smaller garage and a fewer bathroom count relative to the subject. This necessitates upward adjustments to the comparables for these differences to make them more equivalent to the subject. The most similar comparables in the record sold from August 2021 to April 2022 for prices ranging from \$790,000 to \$1,449,000 or from \$242.55 to \$421.22 per square foot of living area, land included. Excluding appraiser's comparable #3 and board of review comparable #2 which are at the low end and high end of the range of values, respectively, yields a tighter range from \$832,500 to \$1,390,000 or from \$220.88 to \$418.80 per square foot of living area, land included.

The subject's assessment reflects a market value of \$1,250,000 or \$338.29 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued and, thus, a reduction in the subject's assessment is not warranted.

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: _____

September 16, 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

Robert DeStefano, by attorney:
Richard E. Zulkey
Richard E. Zulkey & Associates, Chtd.
77 West Washington
Suite 1520
Chicago, IL 60602

COUNTY

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