



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

APPELLANT: Berlin Jay
DOCKET NO.: 22-22272.001-R-1
PARCEL NO.: 05-06-315-014-0000

The parties of record before the Property Tax Appeal Board are Berlin Jay, the appellant, by attorney Agnieszka Plecka, of Jaffe & Berlin LLC, 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: \$21,726
IMPR.: \$60,274
TOTAL: \$82,000

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 1.5-story dwelling of frame and masonry exterior construction with 3,043 square feet of living area and which is approximately 74 years old. Features include central air conditioning, 2 bathrooms, a fireplace, and a two-car garage.¹ The property has a 12,780 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity

¹ The appellant reports the subject has a full basement as depicted in the property characteristics sheet. The board of review reported the dwelling has a concrete slab foundation. As the foundation type of the subject is in direct conflict, the Board will analyze this appeal without consideration of foundation type of any property.

comparables along with applicable property characteristics printouts which were examined to make corrections to the grid data. The comparables are located in the same neighborhood code as the subject and from .01 to .8 of a mile from the subject. Comparable #2 is in the immediate vicinity of the subject based on its street address. The comparables consist of class 2-04, 2-08 or 2-09, 1-story, 1.5-story or 2-story dwellings of frame, stucco or masonry exterior construction. Three dwellings are 22 to 78 years old; no age information was provided for comparables #1 and #4. The dwellings range in size from 2,902 to 10,390 square feet of living area. Each comparable has central air conditioning, 2, 3½, 5½ or 8½ bathrooms, one or two fireplaces, and a 2-car, 2.5-car or a 4-car garage. The comparables have improvement assessments ranging from \$47,250 to \$153,569 or from \$11.23 to \$17.75 per square foot of living area.

In a brief, the appellant argued that “larger homes have a lower TOTAL Building Assessment. However, larger homes should have a HIGHER assessment, not lower.” Based on this evidence and argument, the appellant requested a reduced improvement assessment of \$44,531 or \$14.63 per square foot of living area, which the appellant contends is the “average” improvement assessment of the comparables presented.²

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,000. The subject property has an improvement assessment of \$60,274 or \$19.81 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject and the same block, subarea or ¼ of a mile from the subject. The comparables consist of class 2-04 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction which are 70 or 71 years old. The dwellings range in size from 2,838 to 3,495 square feet of living area. Two homes have central air conditioning, 2, 2½ or 4 bathrooms, a fireplace, and two comparables each have a two-car garage. The comparables have improvement assessments ranging from \$59,059 to \$69,555 or from \$19.90 to \$21.91 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.

² Accepted real estate theory, referred to as the “economies of scale,” further provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

The parties submitted a total of eight suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3, #4 and #5 as well as board of review comparable #1, due to differences in dwelling size ranging from approximately 14% to more than three times the size of the subject dwelling, and, in comparison, to other comparables in the record, which are more similar in dwelling size to the subject.

The Board finds the best evidence of assessment equity in the record consists of the appellant's comparable #2 along with board of review comparables #2 and #3, which present various degrees of similarity to the subject. These best comparables have the same classification code, range in age from 70 to 78 years old and range in size from 2,838 to 2,902 square feet of living area in comparison to the subject containing 3,043 square feet of living area. The comparables necessitate adjustments to account for small differences in age, dwelling size, bathroom count and/or fireplace count when compared to the subject. The best comparables have improvement assessments ranging from \$47,250 to \$62,731 or from \$16.28 to \$21.91 per square foot of living area. The subject's improvement assessment of \$60,274 or \$19.81 per square foot of living area falls within the range of the best comparables both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record 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: _____

August 19, 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

Berlin Jay, by attorney:
Agnieszka Plecka
Jaffe & Berlin LLC
111 West Washington St., Ste 900
Chicago , IL 60602

COUNTY

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