



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

APPELLANT: Jason LaBelle
DOCKET NO.: 22-22292.001-R-1
PARCEL NO.: 04-01-410-030-0000

The parties of record before the Property Tax Appeal Board are Jason LaBelle, the appellant, by attorney Salvador Lopez of Robson & Lopez 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: \$19,805
IMPR.: \$57,194
TOTAL: \$76,999

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 multi-level dwelling of frame and masonry exterior construction with 2,370 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a partial basement that is finished with a formal recreation room,¹ 3 bathrooms, central air conditioning, a fireplace and a two-car garage. The property has an 11,003 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 9, 2019, for a price

¹ The board of review disclosed the subject's basement is finished with a formal recreation room, which was not refuted by the appellant.

of \$510,000. The appellant disclosed in Section IV of the appeal petition that the subject property was purchased from Diana Racean, the parties to the transaction were not related, the property was advertised in the Multiple Listing Service (MLS) for 99 days and was sold using a realtor. The appellant also disclosed the property was not sold due to a foreclosure. The appellant revealed the property was sold using a contract for deed and the contract was entered into on August 10, 2019. To document the sale, the appellant submitted a copy of the settlement statement, which reiterated the sale date and purchase price and depicted commissions were paid to two realty agencies. The settlement statement also depicted a third-party lender. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,999. The subject's assessment reflects a market value of \$769,990 or \$324.89 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code and property classification code as the subject and are located approximately ¼ of a mile from the subject property. The comparables have sites that range in size from 10,080 to 17,600 square feet of land area and are improved with multi-level dwellings of frame or frame and masonry exterior construction. The dwellings are from 62 to 69 years old and range in size from 1,854 to 2,092 square feet of living area. The comparables each have a partial basement that is finished with a formal recreation room, 2½ or 3 bathrooms, central air conditioning, a fireplace and a two-car garage. The properties sold from May 2020 to March 2022 for prices ranging from \$750,000 to \$880,000 or from \$387.19 to \$429.90 per square foot of living area, land included. The board of review also reported the subject was purchased on October 15, 2019, for \$510,000 or \$215.19 per square foot of living area, including land.² Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 evidence of the 2019 sale of the subject property and the board of review submitted four comparables sales to support their respective positions before the Board.

² The parties differ as to the subject's date of the sale. The Board finds the best evidence to be the settlement statement provided by the appellant which depicted a sale date of October 9, 2019.

The Board gives less weight to the October 2019 purchase of the subject property as the transaction occurred approximately 26 months prior to the assessment date calling into question whether the purchase price is reflective of fair cash value as of January 1, 2022. Second, the board of review provided more current sales which are more indicative of market conditions as of the assessment date than the sale of the subject property.

The Board has given reduced weight to board of review comparable #1 which has a sale date that occurred in 2020, less proximate to the lien date at issue than other sales in the record. The Board has also given reduced weight to board of review comparable #4 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value in the record to be board of review comparables #2 and #3 which sold more proximate in time to the January 1, 2022, assessment date. These comparables are relatively similar to the subject in location, dwelling size, design, age and some features. These two properties sold in June 2021 and March 2022 for prices of \$836,500 or \$880,000 or for \$406.07 and \$429.90 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$769,990 or \$324.89 per square foot of living area, including land, which is less than the two best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds 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: _____

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

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