



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

APPELLANT: Susan Spitzer-Cohn
DOCKET NO.: 22-23002.001-R-1 through 22-23002.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Susan Spitzer-Cohn, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-23002.001-R-1	05-07-416-016-0000	8,497	12,400	\$20,897
22-23002.002-R-1	05-07-416-017-0000	9,890	34,950	\$44,840
22-23002.003-R-1	05-07-416-018-0000	8,497	12,400	\$20,897

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 three parcels improved with a 2-story dwelling of frame exterior construction containing 2,390 square feet of living area. The dwelling is approximately 56 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 2-car garage. The property has a combined 11,868 square foot site located in Glencoe, New Trier 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 inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of class 2-78 dwellings of frame or frame and masonry exterior construction

that range in size from 2,320 to 2,639 square feet of living area. The dwellings are 34 to 59 years old. Each comparable has a partial basement and a fireplace. Two comparables each have central air conditioning and either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$55,375 to \$59,350 or from \$22.03 to \$24.38 per square foot of living area. The appellant requested the subject's total combined improvement assessment be reduced to \$55,973 or \$23.42 per square foot of living area.

The appellant submitted a copy of the Cook County Board of Review final decision for the 2022 tax year disclosing the three parcels of the subject property have a combined total assessment of \$88,884. The subject has a total combined improvement assessment of \$62,000 or \$25.94 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one of the parcels under appeal, and included a notation that "016, 017, 018 is prorated at \$25.94." In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are also located in the subject's same block or within approximately ¼ of a mile from the subject. The comparables consist of class 2-78, 2-story dwellings of frame or frame and masonry exterior construction that range in size from 2,330 to 2,982 square feet of living area. The dwellings are 24 to 43 years old. Each comparable has a partial or full basement, central air conditioning, a fireplace and a 2-car garage. The comparables have improvement assessments ranging from \$61,160 to \$86,250 or from \$26.25 to \$28.92 per square foot of living area.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 as well as the board of review comparables which have dwellings that are considerably newer in age than the subject dwelling. Furthermore, the appellant's comparable #2 lacks central air conditioning and a garage amenity, which are features of the subject.

The Board finds the best evidence assessment equity to be the appellant's comparable #1 and #3 which are relatively similar to the subject in location, dwelling size and some features. These two comparables have improvement assessments of \$58,125 and \$59,350 or \$22.03 and \$24.38 per square foot of living area, respectively. The subject property has a total combined improvement assessment of \$62,000 or \$25.94 per square foot of living area which falls above the two best comparables in the record. After considering the appropriate adjustments to the two

best comparables for differences from the subject, the Board finds the subject's total combined improvement assessment is excessive. Based on this record, the Board finds a reduction in the subject's assessment is 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

AGENCY

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