



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

APPELLANT: Marc Tuchman
DOCKET NO.: 22-23260.001-R-1
PARCEL NO.: 04-01-400-030-0000

The parties of record before the Property Tax Appeal Board are Marc Tuchman, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$46,909
IMPR.: \$53,816
TOTAL: \$100,725

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-story dwelling of frame and masonry exterior construction with 2,480 square feet of living area. The home is approximately 66 years old. Features include a partial basement, 2½ bathrooms, central air conditioning, one fireplace, and a 2-car garage.¹ The property has a 26,061 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 overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the subject parcel was purchased on July 16, 2019 for a price of \$845,000. The property was

¹ The subject's description was gleaned from Section III of the appellant's appeal petition and the evidence presented by the board of review.

reported to have been purchased from Anar Desai and Sheri Whitko and the parties to the transaction were not related. The property was reported to have been sold through a realtor, Baird & Warner, by agent Dena Fox and was advertised for sale for 12 days in a Multiple Listing Service (MLS). The appellant submitted a copy of the signed settlement statement which reiterated the owner and settlement date as well as disclosing commissions being paid to two entities. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price of \$845,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,725. The subject's assessment reflects a market value of \$1,007,250 or \$406.15 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% 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 comparables that are located within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 13,081 to 27,223 square feet of land area. The properties are improved with 1-story, class 2-04 dwellings of masonry exterior construction ranging in size from 2,487 to 3,042 square feet of living area. The homes range in age from 53 to 66 years old. The comparables each have a partial basement, two of which have finished area, and 3½ bathrooms. Two comparables each have central air conditioning. Each comparable has one or two fireplaces and a 2-car garage. The comparable properties sold in either May 2022 or August 2022 for prices ranging from \$965,000 to \$1,475,000 or from \$369.82 to \$492.32 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel argued that the "... only credible evidence before the Illinois Property Tax Appeal Board as to the subject property's market value is the data submitted by the Appellant."

Conclusion of Law

The appellant contends in part 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 based on overvaluation is not warranted.

This record contains the sale of the subject and three suggested comparable sales submitted by the board of review for the Board's consideration. The Board gives less weight to the sale of the subject which occurred in July 2019, almost 2½ years prior to the subject's January 1, 2022 assessment date under appeal and less likely to reflect the market conditions as of the subject's lien date.

The Board finds the best evidence of market value to be the comparable sales submitted by the board of review. The comparables are each located in the subject's assessment neighborhood code and sold proximate in time to the subject's assessment date under appeal. These comparables are similar in design/class and present varying degrees of similarity to the subject in lot size, age, dwelling size, bathroom count, and other features which would require appropriate adjustments for these differences to make them more equivalent to the subject. These properties sold for prices ranging from \$965,000 to \$1,475,000 or from \$369.82 to \$492.32 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,007,250 or \$406.15 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on the market value evidence in 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 based on overvaluation 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

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