



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

APPELLANT: Michael & Deborah Damen
DOCKET NO.: 22-23707.001-R-1
PARCEL NO.: 05-06-313-062-0000

The parties of record before the Property Tax Appeal Board are Michael & Deborah Damen, the appellants, 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 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:

LAND: \$44,955
IMPR.: \$70,670
TOTAL: \$115,625

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 dwelling of stucco exterior construction with 3,820 square feet of living area. The home is approximately 91 years old. Features include a partial basement, one fireplace, and a 2-car garage. The property has a 24,975 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on nine equity comparables, one of which has the subject's assessment neighborhood code. The comparables are improved with class 2-06 dwellings of stucco exterior construction ranging in size from 3,762 to 4,521 square feet of living area. The homes range in age from 64 to 122 years old. The comparables each have a full or partial basement. Six comparables each have central air conditioning. Seven comparables each have from one to three fireplaces. Each comparable has

from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$15,026 to \$91,592 or from \$3.77 to \$21.13 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,305. The subject property has an improvement assessment of \$103,350 or \$27.05 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, three of which have the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-06 dwellings of frame or masonry exterior construction ranging in size from 3,556 to 3,981 square feet of living area. The homes range in age from 72 to 95 years old. The comparables each have a full or partial basement, three of which have finished area. Each comparable has central air conditioning, one or two fireplaces, and a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$96,296 to \$107,813 or from \$27.08 to \$28.71 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In written rebuttal, the appellant the pointed out differences in age and exterior construction type between the subject property and the board of review comparables.

Conclusion of Law

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

The parties submitted thirteen suggested comparables for the Board's consideration. The board gives less weight to the appellants' comparable #1 which has a substantially lower improvement assessment than the other comparables in this record and thus appears to be an outlier. The Board gives less weight to the appellants' comparables #2, #4, and #6 through #9 as well as the board or review comparables which each feature central air conditioning, which the subject lacks, as well as presenting additional differences from the subject in age and/or dwelling size.

The Board finds the best evidence of assessment equity to be the appellants' comparables #3 and #5 which are somewhat similar to the subject in class, age, dwelling size, and most features. The two best comparables have improvement assessments of \$69,230 and \$72,050 or \$17.91 and \$19.01 per square foot of living area, respectively. The subject's improvement assessment of \$103,350 or \$27.05 per square foot of living area falls above the two best comparables in this record and appears to be excessive once adjustments for differences are considered. Based on this record and after considering the necessary adjustments to the two best comparables for differences from the subject, the Board finds the appellants demonstrated that the subject's improvement was inequitably assessed and 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:

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

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