



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

APPELLANT: Jonathan Fox
DOCKET NO.: 22-23910.001-R-1
PARCEL NO.: 04-01-415-005-0000

The parties of record before the Property Tax Appeal Board are Jonathan Fox, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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: \$36,473
IMPR.: \$102,000
TOTAL: \$138,473

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 2-story dwelling of frame exterior construction with 4,439 square feet of living area. The home is approximately 92 years old. Features include an unfinished basement, four full bathrooms, and a 3-car garage. The property has a 20,263 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 appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information, including property characteristic printouts, on five equity comparables located within the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-06 dwellings of frame, masonry, stucco, or frame and masonry exterior construction ranging in size from 4,110 to 4,742

square feet of living area. The homes range in age from 67 to 95 years old. Each comparable has a full basement with two of these having finished area, three full bathrooms with four of these having an additional half bathroom, and a 2-car or a 3-car garage. Three comparables each have central air conditioning. Four comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$69,677 to \$97,299 or from \$16.95 to \$20.55 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$89,845 or \$20.24 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,999. The subject property has an improvement assessment of \$127,526 or \$28.73 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 located within the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-06 dwellings of masonry, stucco, or frame and masonry exterior construction ranging in size from 4,145 to 4,724 square feet of living area. The homes range in age from 69 to 95 years old. Each comparable has a full basement with finished area, three or five full bathrooms with three of these having an additional half bathroom, central air conditioning, one or two fireplaces, and from a 2-car to a 3-car garage. Comparables #3 and #4 were also reported to have other improvements for which additional details were not disclosed. The comparables have improvement assessments ranging from \$100,226 to \$156,640 or from \$22.84 to \$35.61 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 nine suggested equity comparables for the Board's consideration. The Board finds each of these comparables is similar to the subject in neighborhood code, design, and classification, as well as being similar to the subject in dwelling size. However, the parties' comparables have varying degrees of similarity to the subject in age, basement finish, and other features. Nevertheless, the Board accords diminished weight to the appellant's comparables #2, #4, and #5 as well as the board of review comparable #1 which differ substantially from the subject in age.

The Board finds the best evidence of assessment equity to be the parties' five remaining comparables which are more similar to the subject in age and dwelling size. The Board gives most weight to the appellant's comparable #3 which is overall most similar to the subject in overall property characteristics, which includes an unfinished basement and no central air conditioning. The appellant's comparable #3 has an improvement assessment of \$83,687 or

\$20.24 per square foot of living area. The Board finds four of the five comparables are superior to the subject in basement finish and central air conditioning; four comparables are superior in fireplace count; four comparables have a larger garage capacity; and board of review comparables #3 and #4 are superior in bathroom count and have other improvements/features when compared to the subject. The aforementioned differences of the best comparables suggest downward adjustments to them would be required to make them more equivalent to the subject. Likewise, the appellant's comparables #1 and #3 as well as board of review comparable #2 are each inferior to the subject in bathroom count suggesting upward adjustments for this difference would be necessary. The five comparables have improvement assessments ranging from \$69,677 to \$156,640 or from \$16.95 to \$35.61 per square foot of living area. The subject's improvement assessment of \$127,526 or \$28.73 per square foot of living area falls within the range established by the best comparables in this record but is substantially higher than the improvement assessment for the comparable given most weight by the Board. The subject's improvement assessment appears to be excessive when considering that four of the best comparables have superior features when compared to the subject, including but not limited to bathroom count, fireplace count, basement finish, central air conditioning, and other features. Based on the equity evidence in this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant 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: _____

October 21, 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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