



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

APPELLANT: Sally Aaron
DOCKET NO.: 22-23927.001-R-1
PARCEL NO.: 05-18-205-007-0000

The parties of record before the Property Tax Appeal Board are Sally Aaron, the appellant, by attorney Brianna L. Golan, of Golan Christie Taglia LLP 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: \$21,840
IMPR.: \$75,160
TOTAL: \$97,000

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 and masonry exterior construction with 3,296 square feet of living area. The dwelling is approximately 52 years old. Features of the home include a basement, central air conditioning, a fireplace and a 2½-car garage. The property has an approximately 8,736 square foot site¹ and is 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales, with three located in the same

¹ The Board finds the best description of the subject site size was found in Section III of the appellant's appeal petition and board of review's grid analysis.

assessment neighborhood code and two located outside the subject's assessment neighborhood code of the subject property. The comparables are located within .50 miles of the subject. The comparables have sites that range in size from 8,956 to 15,069 square feet of land area and are improved with class 2-04, 2-06, 2-08 and 2-78 dwellings of frame and masonry or stucco exterior construction ranging in size from 2,300 to 3,824 square feet of living area. The homes range in age from 59 to 96 years old. Each comparable has a basement, with two having finished area, central air conditioning, a fireplace and a 2-car garage. The properties sold from February 2020 to November 2020 for prices ranging from \$580,000 to \$863,500 or from \$158.10 to \$252.17 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$67,557 which reflects a market value of \$675,570 or \$204.97 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,000. The subject's assessment reflects a market value of \$970,000 or \$294.30 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10.00% 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 four comparable sales located in the same assessment neighborhood code and within ¼ mile of the subject property. The comparables have sites that range in size from 6,129 to 9,100 square feet of land area and are improved with 2-story class 2-78 dwellings of frame, masonry or stucco exterior construction ranging in size from 3,041 to 3,363 square feet of living area. The homes range in age from 1 to 31 years old. Each comparable has a basement, with two having finished area, one or three fireplaces and a 2-car garage. Three comparables have central air conditioning. The comparables sold from November 2020 to January 2022 for prices ranging from \$980,000 to \$1,275,000 or from \$314.01 to \$406.83 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 proven 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 parties submitted nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #2 which sold in 2020, less proximate to the January 1, 2022 assessment date than other properties in the record. The Board also gives less weight to the board of review's comparable #3 which is less similar to the subject in age.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #4 which sold proximate in time to the January 1, 2022 assessment date. These comparables are similar to the subject in location, design, dwelling size and most features. These comparables sold on January 2021 and January 2022 for prices of \$980,000 and \$1,056,000 or from \$314.01 to \$322.26 per square foot of living area, land included. The subject's market value of \$970,000 or \$294.30 per square foot of living area, land included falls below the two best comparables in this record. After considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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:

May 19, 2026



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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