



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

APPELLANT: Eli Tal
DOCKET NO.: 22-24062.001-R-1
PARCEL NO.: 05-06-409-009-0000

The parties of record before the Property Tax Appeal Board are Eli Tal, 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: \$42,560
IMPR.: \$153,903
TOTAL: \$196,463

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 masonry exterior construction with 5,046 square feet of living area. The dwelling is approximately 94 years old. Features include a full basement with finished area, central air conditioning, two fireplaces, and a 3-car garage. The property has a 15,200 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-09 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. The comparables are improved with class 2-09 dwellings of masonry, stucco, or frame and masonry exterior construction ranging in size from 5,055 to 5,382 square feet of living

area. The dwellings range in age from 24 to 107 years old. Each comparable has a full basement with finished area, central air conditioning, one or two fireplaces, and from a 2-car to a 3-car garage. The comparables have improvement assessments ranging from \$144,906 to \$154,940 or from \$27.24 to \$30.43 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$148,690 or \$29.47 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 \$218,756. The subject property has an improvement assessment of \$176,196 or \$34.92 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, two of which are located within the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-09 dwellings of masonry, stucco, or frame or masonry exterior construction ranging in size from 5,198 to 5,548 square feet of living area. The dwellings range in age from 4 to 14 years old. Each comparable has a full or partial basement with finished area, central air conditioning, from one to six fireplaces, and a 2-car or a 3-car garage. Comparable #4 was reported to have other improvements, but additional details were not disclosed. The comparables have improvement assessments ranging from \$175,285 to \$340,930 or from \$32.91 to \$61.45 per square foot of living area. Based on this evidence, the board of review requested the 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 gives less weight to the appellant's comparables #2, #4, and #5 as well as the board of review comparables which differ substantially from the subject in age. Further, board of review comparables #3 and #4 are located in a different neighborhood than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 which are overall more similar to the subject in location, design/class, age, dwelling size, and other features. The best comparables have improvement assessments of \$146,588 and \$151,764 or \$27.24 to \$29.55 per square foot of living area, respectively. The subject's improvement assessment of \$176,196 or \$34.92 per square foot of living area exceeds the two best comparables in this record and is excessive. After considering the necessary adjustments to the two best comparables for differences from 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: _____

November 25, 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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