FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Barbara Zipperman
DOCKET NO.: 22-24143.001-R-1
PARCEL NO.: 05-08-102-023-0000

The parties of record before the Property Tax Appeal Board are Barbara Zipperman, 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:	$51,183
IMPR.:	$56,817
TOTAL:	$108,000

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 masonry exterior construction with 3,216 square feet of living area. The dwelling is approximately 70 years old. Features of the home include a full unfinished basement, central air conditioning, 2 fireplaces, and a 2-car garage. The property has a 23,265 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 on seven equity comparables that are located in different assessment neighborhood than the subject. The appellant did not provide the proximity to the subject in the grid analysis. The comparables consist of class 2-06 dwellings of masonry exterior construction ranging in size from 3,184 to

3,634 square feet of living area. The dwellings are 66 to 106 years old. The dwellings have partial or full basements. Five comparables each have central air conditioning, six comparables have 1 or 2 fireplaces, and each comparable has either a 1½-car, a 2-car or a 3-car garage. The comparables have improvement assessments ranging from $45,181 to $54,675 or from $12.47 to $16.77 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to $48,178 or $14.98 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 $108,000 The subject property has an improvement assessment of $56,817 or $17.67 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables that are located within the same assessment neighborhood as the subject property. Three comparables are also located within the subject's same block. The comparables consist of class 2-06, 2-story dwellings of stucco, masonry or frame and masonry exterior construction ranging in size from 3,212 to 4,545 square feet of living area. The comparables are 64 to 100 years old. The dwellings have full or partial basements with two having finished area, 1 or 4 fireplaces and a 2-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from $66,303 to $126,927 or from $20.64 to $29.67 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

In rebuttal, the appellant's counsel critiqued the differences of the appellant's comparables to the subject, including their older ages, larger dwelling sizes and/or exterior construction.

Conclusion of Law

The taxpayer 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are located within a different assessment neighborhood than the subject, unlike the board of review comparables. The Board also gives less weight to the board of review comparables #2 and #3 which have significantly larger dwelling sizes than the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 and #4. These comparables are located within the subject's same assessment neighborhood and are 2-story dwellings with an unfinished basement, like the subject. However, these comparables still require adjustments for varying degrees of similarity to the subject, such as their considerably older ages, the lack of central air conditioning of comparable #1 and the 17% larger dwelling size of comparable #4. These two comparables have improvement assessments of $66,303 and $91,986 or for $20.64 and $24.38 per square foot of living area. The subject's improvement assessment of $56,817 or $17.67 per square foot of living area falls below the two most similar comparables in the record. After considering the adjustments to the two best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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:

<u>CERTIFICATION</u>

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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