



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

APPELLANT: Paul Guten
DOCKET NO.: 22-24437.001-R-1
PARCEL NO.: 05-06-301-017-0000

The parties of record before the Property Tax Appeal Board are Paul Guten, 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: \$36,799
IMPR.: \$142,200
TOTAL: \$178,999

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 5,155 square feet of living area. The dwelling is approximately 54 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 16,727 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 on five comparables located within the same assessment neighborhood as the subject and within Glencoe or Winnetka, Illinois. The comparables are improved with class 2-09 dwellings of masonry exterior construction ranging in size from 5,035 to 5,458 square feet of living area. The dwellings are 66

to 111 years old. Each comparable has a full basement, but no data was provided whether the basements have finished or unfinished area. Four comparables each have central air conditioning. Each comparable has 1 or 2 fireplaces and either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$119,920 to \$136,825 or from \$22.58 to \$26.22 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$128,514.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision for the 2022 tax year disclosing the total assessment for the subject property of \$178,999. The subject property has an improvement assessment of \$142,200 or \$27.59 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. One comparable is located within the same assessment neighborhood as the subject, and three comparables are located within a different assessment neighborhood than the subject and within approximately ¼ of a mile from the subject property. The comparables are improved with class 2-09, 2-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 5,040 to 5,153 square feet of living area. The dwellings are 7 to 93 years old. Each comparable has a full basement with finished area, central air conditioning, 1 to 5 fireplaces and a 2-car or a 2.5-car garage. Comparables #2 and #3 were reported to have other improvements, but additional details were not provided. The comparables have improvement assessments ranging from \$139,940 to \$219,238 or from \$27.77 to \$43.32 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

In written rebuttal, counsel for the appellant pointed out the different ages and/or construction types of the board of review comparables #2, #3 and #4 to the subject property.

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

The parties submitted nine equity comparables for the Board's consideration, which have varying degrees of similarity to the subject in property characteristics and have dwellings that range in age from 7 to 111 years old. Nevertheless, the Board gives less weight to the appellant's comparables #1, #2, #4, and #5 along with board of review comparables #3 and #4 that are less similar in age to the subject dwelling than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which have either 66 or 70 year old dwelling that are closer to the subject dwelling's age of 54

years old and are relatively similar to the subject in dwelling size but have varying degrees of similarity to the subject in other features. These three comparables have improvement assessments ranging from \$126,628 to \$168,525 or from \$25.15 to \$32.70 per square foot of living area. The subject's improvement assessment of \$142,200 or \$27.59 per square foot of living area falls within the range established by three most similar comparables in this record. After considering the necessary adjustments to the most similar 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: _____

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: _____

September 16, 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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