



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

APPELLANT: Samar Samuel
DOCKET NO.: 22-24515.001-R-1
PARCEL NO.: 05-06-304-012-0000

The parties of record before the Property Tax Appeal Board are Samar Samuel, 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: \$37,708
IMPR.: \$85,292
TOTAL: \$123,000

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 3,697 square feet of living area. The dwelling is approximately 83 years old. The home features a full basement that is finished with a formal recreation room,¹ 5 full bathrooms, 2 fireplaces and a 2-car garage. The property has a 17,140 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 five comparables that have the same assessment neighborhood code as the subject. The comparables are improved

¹ The board of review disclosed the subject dwelling has a formal recreation room in the basement, which was not refuted by the appellant.

with class-2-06 dwellings of frame and masonry exterior construction ranging in size from 3,617 to 3,926 square feet of living area. The dwellings are 64 to 98 years old. Each comparable has a full or a partial basement, but no data was provided by the appellant concerning finished basement area. Three comparables have central air conditioning. Each comparable has 3 or 4 full bathrooms, 1 or 2 fireplaces and either a 2-car or a 2½-car garage. The comparables have improvement assessments that range from \$71,043 to \$85,259 or from \$19.64 to \$21.72 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$76,898 or \$20.81 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 \$123,000. The subject property has an improvement assessment of \$85,292 or \$23.07 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 have the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,560 to 3,662 square feet of living area. The dwellings are 72 to 101 years old. The comparables each have a full or a partial basement, two of which are finished with a formal recreation room. Each comparable has central air conditioning, 2 or 3 full and 1 or 2 half bathrooms and 1 or 2 fireplaces. Three comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$85,068 to \$100,884 or from \$23.23 to \$27.99 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

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 a total of nine equity comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 along with the board of review comparables which are less similar to the subject in age than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #5 which are relatively similar to the subject in location, design, age, dwelling size, and some features, but still have varying degrees of similarity when compared to the subject. These comparables would require appropriate adjustments for differences in features to make them

more equivalent to the subject, such as fewer bathroom count and/or the presence of central air conditioning, which is not a feature of the subject. Additionally, these comparables may require an additional adjustment given the appellant did not disclose if their comparables have finished or unfinished basement to the subject property that has finished basement area. Nevertheless, these three comparables have improvement assessments ranging from \$71,043 to \$85,259 or from \$19.64 to \$21.72 per square foot of living area. The subject's improvement assessment of \$85,292 or \$23.07 per square foot of living area falls slightly above the range established by the best comparables in the record which is reasonable based on the adjustments to the comparables described above. Based on this record, 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.

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

AGENCY

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