



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

APPELLANT: Kaaren Follett, Trustee
DOCKET NO.: 22-24520.001-R-1
PARCEL NO.: 05-28-216-011-0000

The parties of record before the Property Tax Appeal Board are Kaaren Follett, Trustee, the appellant, by Abby L. Strauss, attorney-at-law 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: \$20,000
IMPR.: \$53,428
TOTAL: \$73,428

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 is improved with a 1.5-story dwelling of masonry exterior construction containing 2,132 square feet of living area. The dwelling is approximately 82 years old. Features of the property include a partial unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and a 1-car garage.¹ The property has a 6,250 square foot site located in Kenilworth, New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables composed of class 2-04 properties improved with dwellings of masonry exterior

¹ The board of review indicated the subject property has 2½ bathrooms, which was not refuted by the appellant in rebuttal.

construction that range in size from 2,031 to 2,369 square feet of living area. The homes range in age from 64 to 107 years old. Six of the comparables have full basements, one comparable has a crawl space foundation, four comparables have central air conditioning, three comparables have one fireplace each, and five comparables have either a 1-car or a 2-car garage. Each comparable has 1 or 2 bathrooms. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$30,178 to \$54,216 or from \$14.86 to \$22.89 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$41,617.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,428. The subject property has an improvement assessment of \$53,428 or \$25.06 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 composed of class 2-04 properties improved with 1.5-story dwellings of masonry, stucco or frame and masonry exterior construction that range in size from 1,970 to 2,322 square feet of living area. The comparables range in age from 82 to 96 years old. Each property has a partial or full basement with a formal recreation room, 1 or 2 fireplaces, and 2, 2½ or 3½ bathrooms. Three comparables have central air conditioning and three comparables have a 1-car, 1.5-car or 2-car garage. The comparables have the same assessment neighborhood code as the subject property and are located in the subarea or ¼ of a mile from the subject property. Their improvement assessments range from \$50,137 to \$66,560 or from \$25.45 to \$32.79 per square foot of living area.

In rebuttal appellant's counsel asserted that board of review comparable #1 is of frame and masonry exterior construction and board of review comparable #2 is of stucco exterior construction.

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 information on eleven assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables submitted by both parties vary from the subject in age, size and features necessitating adjustments to make them more equivalent to the subject dwelling, as will be addressed by this Board. Less weight is given appellant's comparable #1 due to differences from the subject in age and foundation. Less weight is given appellant's comparables #2, #3, #4, and #5 due to differences from the subject dwelling in age. The Board gives most weight to appellant's comparables #6 and #7 as well as the board of review comparables that range in size from 1,970 to 2,369 square feet of living area and in age from 82 to 97 years old. Each of these

comparables has a superior basement than the subject being either a full basement and/or a basement with finished area, as juxtaposed to the subject's partial unfinished basement, requiring downward adjustments to make them more equivalent to the subject for this dissimilarity. Appellant's comparables #6 and #7 lack central air conditioning, a feature of the subject, requiring an upward adjustment to make them more equivalent to the subject for this amenity. Appellant's comparable #6 would require an upward adjustment for having less bathrooms than the subject but a downward adjustment for having a larger garage than the subject. Appellant's comparable #7 has no fireplace and no garage, features of the subject property, requiring upward adjustments to make the property more similar to the subject for these differences. Board of review comparable #2 has an additional bathroom and one more fireplace than the subject necessitating downward adjustments to this comparable. Board of review comparable #3 has one more fireplace than the subject which would require a downward adjustment. Conversely, board of review comparable #3 has ½ less bathroom than the subject and no garage which would entail upward adjustments to make the property more equivalent to the subject for these differences. Board of review comparable #4 has a slightly larger garage than the subject that would require a downward adjustment, however, this comparable has ½ less bathroom than the subject and no central air conditioning, a feature of the subject, which would require upward adjustments for these differences. These six comparables have improvement assessments that range from \$48,280 to \$66,560 or from \$22.86 to \$32.79 per square foot of living area. The subject's improvement assessment of \$53,428 or \$25.06 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the 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.

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: _____

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

AGENCY

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