



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

APPELLANT: David Palmer
DOCKET NO.: 22-24561.001-R-1
PARCEL NO.: 04-12-201-013-0000

The parties of record before the Property Tax Appeal Board are David Palmer, 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 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: \$20,553
IMPR.: \$76,563
TOTAL: \$97,116

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 two-story dwelling of frame and masonry exterior construction that contains 3,258 square feet of living area. The dwelling is approximately 58 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, 3½ bathrooms, and a 2-car garage.¹ The property has a 12,090 square foot site located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-78 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 four equity comparables composed of class 2-78 properties improved with dwellings of frame and masonry

¹ The board of review described the property as having a partial basement with a formal recreation room, and 3½ bathrooms, which was not refuted by the appellant.

exterior construction that range in size from 3,341 to 3,795 square feet of living area. The dwellings range in age from 22 to 56 years old. Each property has a full or partial basement, three bathrooms, and a 2-car or 3-car garage. Three comparables have central air conditioning and one or two fireplaces. These properties have improvement assessments ranging from \$76,844 to \$80,122 or from \$20.78 to \$23.68 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$73,598.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,000. The subject property has an improvement assessment of \$81,447 or \$25.00 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 consisting of class 2-78 properties improved with two-story dwellings of frame, masonry, or frame and masonry exterior construction that range in size from 2,432 to 3,301 square feet of living area. The homes range in age from 22 to 61 years old. Three comparables have full or partial basements with two having finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning, one or two fireplaces, 2½ or 3½ bathrooms, and a 1.5-car, 2-car or 2.5-car garage. The comparables have the same assessment neighborhood code as the subject and are located ¼ of a mile from the subject. These properties have improvement assessments ranging from \$68,377 to \$90,008 or from \$27.27 to \$29.36 per square foot of living area.

In rebuttal appellant's counsel asserted the subject dwelling is 58 years old while board of review comparables #3 and #4 are 23 and 22 years old respectively; the subject has 3,258 square feet of living area while board of review comparable #2 has 2,432 square feet of living area; and the subject is of frame and masonry construction while board of review comparables #3 and #4 are of frame construction or masonry 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #1 due to differences from the subject dwelling in size and age. The Board gives less weight to appellant's comparable #3 due to differences from the subject in age. The Board gives less weight to board of review comparable #1 due to differences from the subject dwelling in foundation and size. The Board gives less weight to board of review comparable #2 due to differences from the subject in dwelling size. The Board gives less weight to board of review comparables #3 and #4 due to differences from the subject in age. The Board finds the best evidence of assessment equity to be appellant's comparables #2

and #4 that have 3,454 and 3,384 square feet of living area and are 56 years old, respectively. Appellant's comparable #2 has a full basement and two fireplaces whereas the subject has a partial basement and no fireplace suggesting the comparable would require downward adjustments to make the property more equivalent to the subject. Appellant's comparable #4 has no central air conditioning, unlike the subject property, indicating the property would require an upward adjustment to make it more equivalent to the subject. These comparables have improvement assessments of \$79,058 and \$80,122 or \$22.89 and \$23.68 per square foot of living area, respectively. The subject's improvement assessment of \$81,447 or \$25.00 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence 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:

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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