FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Pamela Gross
DOCKET NO.: 22-24569.001-R-1
PARCEL NO.: 05-18-210-010-0000

The parties of record before the Property Tax Appeal Board are Pamela Gross, 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:	$17,625
IMPR.:	$62,262
TOTAL:	$79,887

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 two-story dwelling of frame and masonry exterior construction containing 2,312 square feet of living area. The dwelling is approximately 78 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, one fireplace, 2½ bathrooms, and a 2-car garage.[1] The property has a 7,050 square foot site 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 inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables composed of class 2-06 properties improved with dwellings of frame and masonry

[1] The board of review described the subject as having 2½ bathrooms, and a partial basement with a formal recreation room, which was not refuted by the appellant.

exterior construction that range in size from 2,344 to 2,570 square feet of living area. The dwellings range in age from 79 to 101 years old. Each property has a full or partial basement, one or two fireplaces, two bathrooms, and a 1-car, 1.5-car or 2-car garage. Two comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from $15,160 to $61,929 or from $6.23 to $24.56 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $39,766.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $79,887. The subject property has an improvement assessment of $62,262 or $26.93 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 2-06 properties of frame or stucco exterior construction that range in size from 2,431 to 2,618 square feet of living area. The homes range in age from 97 to 109 years old. Each property has a full or partial basement with two having finished area, one or two fireplaces, 2 or 2½ bathrooms, and a 1-car or 2-car garage. Three comparables have central air conditioning. These properties have the same assessment neighborhood code as the subject and are located ¼ of a mile from the subject. Their improvement assessments range from $66,375 to $75,375 or from $27.30 to $30.49 per square foot of living area.

The board of review asserted the equity comparables are very close to the subject in age, construction, building square footage and proximity. The board of review contends the building assessed value per square foot for all the comparables are equal or higher than the subject, which supports the 2022 assessed value as equitable.

In rebuttal the appellant's counsel stated the subject dwelling is 78 years old while the board of review comparables are 100, 97, 101 and 109 years old, respectively. Counsel further indicated the subject dwelling is of frame and masonry exterior construction while the board of review comparables area frame or 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 ten equity comparables with the same assessment classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #1, #2, #4 and #6 as well as board of review comparable #4 as each property lacks central air conditioning, which is a feature of the subject property. The Board gives most weight to appellant's comparables #3 and #5 as well as board of review comparables #1, #2 and #3, which are similar to the subject in size and most features; however, each of these comparables is from 16 to 23 years older than the subject dwelling, suggesting each would require an upward adjustment to make the property more equivalent to the subject in age. These comparables have improvement assessments that range from $37,082 to $75,375 or from $15.82 to $30.49 per square foot of living area. If the comparables at the low and high end of the range are eliminated as outliers, the range narrows to from $61,629 to $68,125 or from $24.21 to $27.74 per square foot of living area. The subject's improvement assessment of $62,262 or $26.93 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:

C E R T I F I C A T I O N

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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