



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

APPELLANT: Lyle and Tracy Gordon
DOCKET NO.: 22-24721.001-R-1
PARCEL NO.: 04-01-409-025-0000

The parties of record before the Property Tax Appeal Board are Lyle and Tracy Gordon, the appellants, by attorney David R. Bass, of Field and Goldberg, LLC, 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: \$24,872
IMPR.: \$50,128
TOTAL: \$75,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 split-level dwelling of frame and masonry exterior construction with approximately 2,880 square feet of living area. The dwelling is approximately 64 years old with a reported effective age of 35 years old. Features include a partial walkout-style lower-level with finished area and an unfinished sub-basement, central air conditioning, 3 full bathrooms which includes the basement bathroom, three fireplaces,¹ and a two-car garage. The property also has an enclosed heated porch. The property has a 13,818 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The assessing officials report only one fireplace while the appellants' appraiser who inspected the property in August 2022 reported three fireplaces. The Board finds the appellants submitted the best evidence of the subject's fireplace feature.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal prepared by Beata P. Goczewski, a Certified General Real Estate Appraiser, and Harry M. Fishman, supervisor and a Certified General Real Estate Appraiser. The purpose of the appraisal is for an *ad valorem* tax assessment and Goczewski performed an interior and exterior inspection of the property on August 11, 2022. Using the sales comparison approach to value, the appraisers estimate the subject property had a retrospective market value of \$750,000 as of January 1, 2022.

Having viewed the dwelling, the appraisers report the home has no bathroom on the main floor. The kitchen was renovated in 2020, and one secondary bathroom was renovated in 2019. As a result of the inspection, the appraisers described the home as overall “average/good” condition which is typical for homes of this age in the subject’s market area.

The appraisers analyzed three sales of comparable properties located in Glencoe and either .1 or .5 of a mile from the subject. The parcels range in size from 9,788 to 13,031 square feet and are each improved with a split-level dwelling of frame and masonry exterior construction. The homes are 61 to 66 years old and range in size from 2,322 to 3,358 square feet of living area. Each comparable has a basement with finished area including a bathroom. Features include central air conditioning, 2, 3 or 3½ bathrooms, two or three fireplaces, and a two-car garage. As to condition, and/or kitchen/baths, two comparables are adjusted for differences in condition, and each comparable was adjusted for differences in kitchen/baths. The sales occurred from May 2021 to March 2022 for prices of \$675,000 or \$785,000 and from \$201.01 to \$316.54 per square foot of living area, including land.

Next, the appraisers applied adjustments to the comparables to account for concessions, if any, and then applied adjustments for differences from the subject in land area, condition, bathroom count, dwelling size, basement size, functional utility, outdoor amenities, and/or fireplace count. Through this process, the appraisers set forth adjusted sales prices for the comparables ranging from \$711,000 to \$786,000, including land. In reconciliation based on the sales comparison approach and “reconciling in the middle of the range,” the appraisers determined the subject has a market value of \$750,000 as of January 1, 2022. Based on the foregoing, the appellants requested a reduction in the subject’s assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal." The appellants submitted a copy of the final decision disclosing the total assessment for the subject of \$85,000. The subject's assessment reflects a market value of \$850,000 or \$295.14 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, one of which is located in the subject’s assessment neighborhood code and ¼ of a mile from the subject. The parcels range in size from 10,080 to 13,500 square feet of land area and are each improved with a class 2-34 multi-level dwelling of masonry or frame and masonry exterior construction. The homes are 60 to 69 years old and range in size from 2,060 to 2,624 square feet of living area. Each home has a partial basement with finished area, 2½, 3 or 3½ bathrooms, central air conditioning, one or two fireplaces, and a two-car garage. The properties sold from May 2021 to September 2022 for prices ranging from \$836,500 to

\$1,820,000 or from \$406.07 to \$710.94 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted an appraisal of the subject property with an opinion of value as of the lien date and the board of review submitted four comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #3, which while most proximate to the subject in location among the board of review's comparables, the Board finds this dwelling is more than 28% smaller than the subject dwelling. The remaining three comparables presented by the board of review are located unknown distances from the subject property and in different neighborhood codes than the subject.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants with an opinion of value of \$750,000 as of January 1, 2022. Having examined the appraisal, the Board finds the comparables utilized in the sales comparison approach are each similar to the subject in design, relatively similar to the subject in age, dwelling size and some features. The board of review provided no data to challenge the adjustments presented in the appraisal by the appraisers for differences when compared to the subject.

The subject's assessment reflects a market value of \$850,000, including land, which is above the appraised value conclusion of \$750,000 as of January 1, 2022. The Board finds after thoroughly analyzing the entire record, the subject property had a market value of \$750,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lyle and Tracy Gordon, by attorney:
David R. Bass
Field and Goldberg, LLC
10 South LaSalle Street
Suite 2910
Chicago, IL 60603

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602