



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

APPELLANT: Michael Merel
DOCKET NO.: 22-24748.001-R-1
PARCEL NO.: 04-01-410-004-0000

The parties of record before the Property Tax Appeal Board are Michael Merel, the appellant(s), 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: \$27,216
IMPR.: \$67,784
TOTAL: \$95,000

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 is improved with a 1.5-story dwelling of masonry exterior construction containing 2,955 square feet of living area. The dwelling is approximately 70 years old. Features of the property include a full unfinished basement, central air conditioning, one fireplace, two bathrooms, and a 2-car garage.¹ The property has a 15,120 square foot site and is located in Glencoe, 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 six equity comparables composed of class 2-04 properties improved with homes of masonry exterior

¹ The board of review indicated the subject has other improvements but provided no additional descriptive information about these improvements.

construction that range in size from 3,098 to 3,410 square feet of living area. The homes range in age from 60 to 99 years old. Each comparable has a full or partial basement, one to three fireplaces, two to four bathrooms, and a 2-car or 3-car garage. The comparables have different assessment neighborhood codes than the subject and the appellant did not disclose their proximity to the subject property. One comparable is located in Glencoe with the remaining comparables being located in Winnetka or Northfield. These properties have improvement assessments ranging from \$44,422 to \$67,551 or from \$13.67 to \$20.07 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$52,185.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,000. The subject property has an improvement assessment of \$67,784 or \$22.94 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-story or 1.5-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,720 to 3,124 square feet of living area. The dwellings range in age from 66 to 70 years old. Three comparables have full or partial basements with finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning, and a 1.5-car or 2-car garage. The comparables have two or three full bathrooms, and two comparables have an additional half bathroom. Three comparables have one or two fireplaces. These properties have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject property. These comparables have improvement assessments ranging from \$65,240 to \$89,834 or from \$23.64 to \$30.46 per square foot of living area.

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 to support their respective positions. The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4 that are more similar to the subject in location and features than the remaining comparables submitted by the parties. These three equity comparables have the same classification code as the subject and range in size from 2,949 to 3,124 square feet of living area and in age from 66 to 70 years old. These comparables have improvement assessments that range from \$73,852 to \$89,834 or from \$23.64 to \$30.46 per square foot of living area. The subject's improvement assessment of \$67,784 or \$22.94 per square foot of living area falls below the range established by the best comparables in this record. Less weight is given the appellant's comparables due to differences from the subject in location, age, and/or features. Less weight is given board of review comparable #1 due to differences from the subject in foundation. 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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