



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

APPELLANT: Mary Skarr
DOCKET NO.: 22-50055.001-R-1
PARCEL NO.: 18-06-305-018-0000

The parties of record before the Property Tax Appeal Board are Mary Skarr, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$9,187
IMPR.: \$47,198
TOTAL: \$56,385

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 2-story dwelling of frame and masonry exterior construction with 2,442 square feet of living area. The dwelling is approximately 82 years old. Features of the home include a crawl space foundation and a 1.5-car garage. The property has a 10,500 square foot site and is located in Western Springs, Lyons 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located in the same assessment neighborhood as the subject and from 0.9 of a mile to 1.2 miles from the subject. The comparables are improved with class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,496 to 2,703 square

feet of living area. The dwellings are 74 to 91 years old. Each comparable has a partial or a full basement and either a 1-car or a 2-car garage. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$42,283 to \$49,547 or from \$16.94 to \$18.89 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$44,005 or \$18.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,385. The subject property has an improvement assessment of \$47,197 or \$19.33 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 located in the same assessment neighborhood as the subject. Three comparables are located within the subject's same tax block. The comparables are improved with 2-story, class 2-06 dwellings of frame, masonry, stucco or frame and masonry exterior construction ranging in size from 2,649 to 2,966 square feet of living area. The dwellings are 66 to 96 years old. Two comparables have crawl space or slab foundations, and two comparables have partial basements. Each comparable has central air conditioning and a fireplace. Three comparables have either a 2-car or a 2½-car garage. The comparables have improvement assessments ranging from \$58,565 to \$63,926 or from \$20.05 to \$24.13 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

Conclusion of Law

The taxpayer 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 record contains a total of eight comparables for the Board's consideration which present varying degrees of similarity to the subject in design, age, dwelling size, foundation type and other features. Nevertheless, the Board gives greater weight to the board of review comparables #1 and #2 which according to the parcel index numbers are located in the subject's same tax block and/or have a similar foundation, unlike the other comparables in the record. However, these two comparables are superior to the subject given the dwelling's 16 year newer age of comparable #1 and both of the comparables 12% larger dwelling sizes, central air conditioning, and fireplace amenities, which are not features of the subject. Thus, these two comparables have improvement assessments of \$58,565 and \$60,331 or \$21.41 and \$22.12 per square foot of living area, respectively. The subject's improvement assessment of \$47,197 or \$19.33 per square foot of living area falls below the two most similar comparables in this record which is logical given the superior attributes of these two comparables relative to the subject property. After considering adjustments to the most 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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