



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

APPELLANT: Franette Liebow & Jeffrey Goldman
DOCKET NO.: 23-21143.001-R-1 through 23-21143.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Franette Liebow & Jeffrey Goldman, the appellant, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-21143.001-R-1	15-11-208-031-0000	8,276	61,724	\$70,000
23-21143.002-R-1	15-11-208-032-0000	4,263	0	\$4,263

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 2023 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, single-family dwelling of frame construction with 2,445 square feet of living area. The dwelling is 118 years old. Features include a full, unfinished basement and a two-car garage. The property has a 6,897 square foot site and is located in River Forest, River Forest Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The taxpayers assert assessment inequity as a basis of the appeal. In support of this argument, the taxpayers submitted information on seven suggested equity comparables. The taxpayers also assert that the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument, the taxpayers submitted information on three suggested sales comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,999. That total does not, however, include the second parcel on the subject property, which is unimproved, and was assessed at \$4,263. The subject property has an improvement assessment of \$61,723 or \$25.24 per square foot of living area. The subject property's assessment reflects a market value of \$742,620, land included, or \$303.73 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables and four suggested sales comparables.

In rebuttal, appellants submitted a substantial amount of evidence and argument. This included evidence that the board of review's equity comparable four is listed on the National Register of Historic Places. It also included a lengthy list of comparables that the River Forest Township assessor's office had provided to them. Additionally, it included assessment and sales information about several River Forest Township properties that is designed to show a pattern of overvaluation. As we explain below, some of that evidence is not proper rebuttal evidence, and it will not be considered by this Board.

Conclusions of Law

This Board will first address appellants' assessment equity argument. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment process is a basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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.

This Board finds that the best evidence of assessment equity is the board of review's suggested equity comparables two and three and the appellants' suggested equity comparable one. Like the subject property, these comparables each have two-story, single-family residences and two-car garages. The dwellings on these comparables are similar to the subject dwelling in age and living area size. These comparables are all located within a quarter mile of the subject, and two are on the same block as the subject.

Appellants asserted in rebuttal that the board of review's equity comparables two and three should not be considered because they have living area sizes that are more than 10% larger than

the subject's (comparable two is 15% larger; comparable three is 12% larger) and because they were not on the list of potential comparables that the River Forest Township assessor's office gave to them. Contrary to appellants' assertion, there is no rule precluding consideration of potential comparables whose living areas are 10% or more greater than the subject's. Nor is this Board precluded from considering suggested comparables because a township assessor's office did not select them for a list of potential comparables provided to assist the appellants with their appeal. Instead, the properties chosen for comparison must be similar in kind and character to the subject property and be similarly situated to it. Peacock, 339 Ill. App. 3d at 1069.

In selecting the best equity comparables, this Board has examined the living area square footage of the comparable properties suggested by the parties and other relevant factors, including the proximity of those comparables to the subject. This Board has not selected the board of review's equity comparable four, so there is no need to consider the appellant's argument that it is not a proper comparable because it is an historical landmark.

The subject's improvement assessment of \$25.24 per square foot of living area falls within the range established by the best comparables in this record, which is between \$21.85 and \$27.48 per square foot of living area. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment on this basis is not justified.

The taxpayer also asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 appellant did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

The Board concludes that the best evidence of the subject's market value is the board of review's sales comparables one and three and the appellants' suggested sales comparable three. Like the subject property, these comparables each have single-family residences with full basements and garages. The dwellings on these comparables are similar to the subject dwelling in age and living area size. They all have the same neighborhood code as the subject.

These comparables sold between January 14, 2021, and October 13, 2022, for amounts ranging from \$247.41 to \$456.97 per square foot of living area, land included in the sale prices. The subject property's assessment reflects a market value of \$742,620, land included, or \$303.73 per square foot of living area, which is within the range established by the best comparables in the record. Accordingly, the Board determines that the appellant has failed to establish by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis is not justified.

The Board notes that, on rebuttal, the appellants submitted assessment information and other data about many properties in River Forest Township other than the comparable properties submitted with their appeal petition. Under a Board rule, "[r]ebuttal evidence shall not consist of new

evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief under the guise of rebuttal evidence.” 86 Ill. Admin. Code § 1910.66(c). The evidence referred to above is new evidence consisting of comparable properties that could have been presented in the appellants’ case in chief, meaning the evidence submitted with their appeal petition. Allowing the appellants to present it during rebuttal would deprive the board of review of a fair opportunity to respond to the evidence about these properties. Accordingly, the Board has not considered this evidence.

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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

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: _____

March 18, 2025

Clerk of the Property Tax Appeal Board

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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