



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

APPELLANT: Steven Scheyer
DOCKET NO.: 24-23845.001-R-1
PARCEL NO.: 04-01-401-064-0000

The parties of record before the Property Tax Appeal Board are Steven Scheyer, the appellant, by Kyle Gordon Kamego, attorney-at-law 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 **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: \$68,198
IMPR.: \$102,224
TOTAL: \$170,422

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 2024 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 37,888 square foot site that is improved with a one-story dwelling of frame exterior construction containing 4,972 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, two fireplaces, three full bathrooms, two half bathrooms and a 2-car garage. The property is in Glencoe, New Trier Township, Cook County. The subject is a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant indicated the subject property is an owner-occupied residence and contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-04 and class 2-06 properties improved with dwellings of frame, masonry or frame and masonry

exterior construction that range in size from 4,446 to 4,991 square feet of living area. The homes are 70 to 81 years old. Each property has a partial or full basement, central air conditioning, one to three fireplaces, 3½ or 4½ bathrooms and a 2-car or 3-car garage. These properties have the same neighborhood code as the subject property and are located from 131 feet to approximately .3 of a mile from the subject property. The comparables have improvement assessments ranging from \$93,765 to \$98,569 or from \$19.75 to \$21.23 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$101,976.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,909. The subject property has an improvement assessment of \$111,711 or \$22.47 per square foot of living area. The board of review further indicated that 2022 was the first year of the general assessment cycle and no equalization factor was applied in tax year 2023 by Cook County assessment officials.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting 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 3,796 to 5,724 square feet of living area and are 28 to 76 years old. Each comparable has a full or partial basement with a formal recreation room, 3½ or 4½ bathrooms, and a 2-car, 3-car or 3.5-car garage. Three comparables have central air conditioning and three comparables have one or two fireplaces. These properties have the same neighborhood code as the subject and are ¼ of a mile from the subject property. Their improvement assessments range from \$88,563 to \$142,497 or from \$22.28 to \$26.64 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 a reduction in the subject's assessment is appropriate.

Initially, the Board finds section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

Pursuant to Section 1910.90(i) the Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before this Board for the 2023 assessment year under Docket No. 23-22703.001-R-1 in which the Board determined the assessment of the subject property should be reduced to \$170,422.

The Board further finds that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed that the subject property is an owner-occupied dwelling. As previously stated, the Board takes notice that in Docket No. 23-22703.001-R-1 it issued a decision reducing the assessment of the subject property to \$170,422. The Board further finds that 2023 and 2024 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction establishing a fair cash value that is different from the fair cash value on which the Board's decision for the 2023 tax year was based.¹ Additionally, the record disclosed that no township equalization factor was applied for the 2024 tax year by Cook County assessment officials. For these reasons and pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the 2023 tax year.

¹ The decisions for the 2023 and 2024 tax years for the subject property are being issued contemporaneously by the Property Tax Appeal Board.

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: _____

July 21, 2026



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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