



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

APPELLANT: Donald Fohrman  
DOCKET NO.: 07-24209.001-R-1  
PARCEL NO.: 05-17-106-053-0000

The parties of record before the Property Tax Appeal Board are Donald Fohrman, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 64,240  
**IMPR.:** \$ 109,185  
**TOTAL:** \$ 173,425

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction that is 44 years old. The dwelling has 3,504 square feet of living area. Features include a full finished basement, central air conditioning, a fireplace, and a two-car detached garage. The dwelling is located in Glencoe, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process, and the appellant asked the Board to decide this appeal on the evidence provided. The appellant submitted information on four comparable properties described as two-story frame or frame and masonry dwellings that range in age from 31 to 48 years old. The comparables have the same assigned classification code as the subject, and three have the same assigned neighborhood code. The comparables are located from 0.27 to 0.59 mile from the subject; however, one is located in a different municipality. The comparable dwellings range in size from 2,662 to 3,581 square feet of living area. Two of the comparables have partial finished basements; one has a partial unfinished basement; and one has a slab foundation. Each comparable has a two-car attached garage; three have central air conditioning; and three have a fireplace. The comparables have improvement assessments ranging from \$18.67 to \$30.35 per square

foot of living area. According to the appellant, the subject's improvement assessment is \$128,265 or \$36.62 per square foot of living area, but that is based on the appellant's claim that the subject has 3,503 square feet of living area.<sup>1</sup> In support of this size claim, the appellant produced a statement from a licensed architect:

On August 8, 2006, I provided you with calculations of floor area for your home at 144 Euclid Avenue in Glencoe. These calculations were based on the plat of survey and my own field measurements had an area of 3,503.9 square feet. This area includes all outside wall thicknesses. Note that there is a two-story living room space, the open space at the second floor level not being included in the aforementioned figure. The cantilevered second floor walkway and the second floor seating area over the living room space are included. The free-standing detached garage structure, which existed at the time of my field measurements, is not included, nor is any basement area of the residence.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$81,174 or \$23.17 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry dwellings that range in age from 37 to 61 years old. The comparables have the same assigned neighborhood and classification codes as the subject. All of the comparables are located in a different municipality than the subject; however, two are described as being within one-quarter mile of the subject property. The dwellings range in size from 2,747 to 3,652 square feet of living area. Two comparables have full unfinished basements, and two have partial finished basements. Each comparable has central air conditioning, two fireplaces, and a two-car attached garage. These properties have improvement assessments ranging from \$31.83 to \$39.77 per square foot of living area. According to the board of review, the subject has an improvement assessment of \$128,265 or \$29.66, but that is based on the board of review's claim that the subject has 4,324 square feet of living area. In support of its size claim, the board of review submitted the subject property's property characteristic sheet which lists the subject's living area as 4,324 square feet. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted two rebuttals. In the first, counsel argued that the board of review had failed to address the

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<sup>1</sup> When the appellant completed section III of the residential appeal form, he indicated that the subject property had 4,324 square feet of living area.

appellant's size claim and that the comparables submitted by the board of review were not located as near the subject as the appellant's comparables were. In the second rebuttal, appellant's counsel noted that the comparables submitted by the board of review were actually located in a different municipality.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

In this appeal, the subject's size is in question. The appellant claims that the subject has 3,503 square feet of living area. In support of this claim, the appellant produced a letter dated July 2, 2007, from an architect. In the letter, the architect referenced his August 2006 calculations of the subject's living area that relied on field measurements. The architect stated that the dwelling had 3,503.9 square feet of living area. The board of review claims that the subject has 4,435 square feet of living area and presented the subject's property characteristic sheet in support of this claim. The Board finds that the appellant has provided the best evidence regarding the subject's size. Consequently, the Board finds that the subject property has 3,504 square feet of living area and an improvement assessment of \$36.61 per square foot ( $\$128,265 / 3,504$ ).

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

Both parties presented assessment data on a total of eight equity comparables. The appellant's comparables #1 and #2 were much smaller than the subject and received reduced weight in the board's analysis. The board of review's comparable #3 was much older than the subject, and comparable #4 was much smaller. As a result, these comparables also received reduced weight. The Board finds the appellant's comparables #3 and #4, despite differences in exterior construction, were very similar to the subject in location, age, size, and style. In addition, the board of review's comparables #1 and #2, despite differences in location, were very similar to the subject in size, style, exterior construction, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$29.34 to \$33.12 per square foot of living area. The subject's improvement assessment of \$36.61 per square foot of living area falls above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the

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Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is warranted.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*Shawn R. Loras*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: May 20, 2011

*Allen Castrovillari*

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 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 the subsequent year 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.

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.