



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

APPELLANT: Adam Dworak  
DOCKET NO.: 17-40133.001-R-1  
PARCEL NO.: 04-17-411-020-0000

The parties of record before the Property Tax Appeal Board are Adam Dworak, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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 ***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:** \$15,101  
**IMPR.:** \$41,474  
**TOTAL:** \$56,575

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 2017 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 two-story dwelling of masonry exterior construction with 3,703 square feet of living area. The dwelling is approximately 47 years old. Features of the home include an unfinished partial basement and a two-car garage. The property has a 13,132 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-78 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 three equity comparables located within the same neighborhood code as the subject property. The comparables are improved with class 2-78 dwellings of masonry exterior construction ranging in size from 2,922 to 3,569 square feet of living area. The dwellings range in age from 1 to 40

years old. Each comparable has a full or partial basement with two finished as formal recreation rooms. The comparables each have central air conditioning, one or two fireplaces and a two-car garage. The comparables have improvement assessments that range from \$30,000 to \$41,610 or \$10.27 and \$11.66 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$41,474 or \$11.20 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 \$61,351. The subject property has an improvement assessment of \$46,250 or \$12.49 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 within the same neighborhood code as the subject property. The comparables are improved with two-story class 2-78 dwellings of masonry exterior construction ranging in size from 2,828 to 3,739 square feet of living area. The dwellings range in age from 35 to 57 years old. One comparable has a concrete slab foundation and three comparables have full or partial basements with one finished as a formal recreation room. Each comparable has central air conditioning, one or two fireplaces and either a two-car or a three-car garage. The comparables have improvement assessments that range from \$39,528 to \$46,873 or from \$12.71 to \$15.92 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 a reduction in the subject's assessment is warranted.

The parties provided seven suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds none of the comparables are truly similar to the subject due to significant differences in dwelling size, age, foundation type and/or features. Nevertheless, the Board gives less weight to appellant's comparables #1 and #2, as well as board of review comparables #2 and #3 due to their considerably smaller dwelling sizes, newer ages and/or finished basements. The Board gives reduced weight to board of review comparable #4 as it has a concrete slab foundation in contrast to the subject's unfinished basement foundation. The Board finds the best evidence of assessment equity are appellant's comparable #3 and board of review comparable #1. These two comparables are relatively similar to the subject in design and age but have smaller dwelling sizes and superior central air conditioning and fireplace features when compared to the subject dwelling which lacks both of these features. These comparables have improvement assessments of \$38,231 and \$39,528 or \$11.66 and \$12.71 per square foot of living area, respectively. The subject's improvement assessment of \$46,250 or \$12.49 per square foot of living area falls above the overall

improvement assessment of the two best comparables in this record but is bracketed by these comparables on a square foot basis. However, after considering the economies of scale and adjustments to the comparables for differences in features when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record, the Board finds the evidence demonstrates the subject's improvement is inequitably assessed by clear and convincing evidence and a reduction in the subject's assessment is justified commensurate with the appellant's request.

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 24, 2021



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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