



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

APPELLANT: Seymour Mandel  
DOCKET NO.: 18-35115.001-R-1  
PARCEL NO.: 03-01-209-022-0000

The parties of record before the Property Tax Appeal Board are Seymour Mandel, 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:** \$9,281  
**IMPR.:** \$21,799  
**TOTAL:** \$31,080

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 2018 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 townhome of frame and masonry exterior construction with 2,698 square feet of living area. The townhome is approximately 24 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and a 2-car garage. The property has a 5,229 square foot site and is located in Northbrook, Wheeling Township, Cook County. The subject is classified as a class 2-95 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 that are located within the same neighborhood code, block and street as the subject. The comparables are improved with class 2-95 townhomes of frame and masonry exterior construction ranging with either 2,392 or 2,698 square feet of living area. The dwellings are

each 24 years old. Each comparable has an unfinished full basement, central air conditioning, one fireplace and a 2-car garage. The comparables have improvement assessments ranging from \$15,166 to \$21,799 or from \$6.34 to \$8.31 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$20,451 or \$7.58 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 \$36,692. The subject property has an improvement assessment of \$27,411 or \$10.16 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 that are located within the same neighborhood code as the subject property. The comparables are improved with two-story class 2-95 townhomes of frame exterior construction with either 2,357 or 2,486 square feet of living area. The comparables are each 27 years old. Each comparable has an unfinished full basement, central air conditioning, one fireplace and a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$29,036 to \$39,139 or from \$11.68 to \$15.74 square foot of living area. Based on this evidence, the board of review requested the subject's 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3, as well as the board of review comparable #3 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject in age, dwelling size and features. The Board gives most weight to the appellant's comparable #2 which is located within the same block and street as the subject and is identical to the subject in age, dwelling size and amenities. These comparables have improvement assessments ranging from \$21,799 to \$39,139 or from \$8.08 to \$15.74 per square foot of dwelling area. The subject property's improvement assessment of \$27,411 or \$10.16 falls within the range established by the best comparables in this record. However, the subject's improvement assessment exceeds that of the comparable given most weight by the Board and is excessive. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: February 15, 2022



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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