



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

APPELLANT: Graham Gottlieb  
DOCKET NO.: 20-36732.001-R-1  
PARCEL NO.: 04-24-407-032-0000

The parties of record before the Property Tax Appeal Board are Graham Gottlieb, the appellant, by attorney Ellen G. Berkshire of Verros Berkshire, PC in Oakbrook Terrace, 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:

**LAND:** \$21,290  
**IMPR.:** \$60,828  
**TOTAL:** \$82,118

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 2020 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 one-story dwelling of masonry exterior construction containing 3,711 square feet of living area. The dwelling is approximately 12 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, one fireplace, three full bathrooms, two half bathrooms, and an attached three-car garage. The property has a 17,380 square foot site located in Northfield, Northfield Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four assessment equity comparables consisting of class 2-04 properties with the same assessment neighborhood code as the subject property of masonry or frame and masonry exterior construction that range in

size from 3,255 to 3,750 square feet of living area. The homes range in age from 19 to 70 years old. Two comparables have full unfinished basements, one comparable has a crawl space foundation, and one comparable has a slab foundation. Each property has central air conditioning, one or two fireplaces, two or three bathrooms and a two-car attached garage. These properties have improvement assessments ranging from \$46,300 to \$59,901 or from \$14.22 to \$16.06 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$56,853.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,118. The subject property has an improvement assessment of \$60,828 or \$16.39 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables composed of class 2-04 properties improved with 1.5-story dwellings of frame or frame and masonry exterior construction that range in size from 3,311 to 4,171 square feet of living area. The homes range in age from 4 to 70 years old. Each property has a partial or full basement with one having a formal recreation room, central air conditioning, one or two fireplaces, and a two-car or a three-car garage. The comparables have two to three full bathrooms, and three comparables have an additional half bathroom. These properties have the same assessment neighborhood code as the subject. Their improvement assessments range from \$54,090 to \$71,170 or from \$16.14 to \$21.37 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight suggested comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #1, #2 and #4 for differences from the subject dwelling in age, foundation, and/or size. The Board gives less weight to board of review comparable #2 due to differences from the subject dwelling in age. The four remaining comparables submitted by the parties range in size from 3,311 to 3,909 and in age from 4 to 19 years old. Appellant's comparable #3 and board of review comparables #3 and #4 have unfinished basements, unlike the subject's finished basement area, and fewer bathrooms than the subject indicating each would require positive or upward adjustments to make them more equivalent to the subject for these features. Appellant's comparable #3 and board of review comparables #1 and #4 have smaller garages than the subject again indicating that upward adjustments to make them more equivalent to the subject for this amenity would be appropriate. These four comparables have improvement assessments that range from \$54,090 to \$70,750 or from \$15.97 to \$21.37 per square foot of living area. The subject's improvement assessment of \$60,828 or \$16.39 per square foot of living area falls within the range established by the best

comparables in this record and is well supported after considering the suggested upward adjustments to make the comparables more equivalent to the subject property. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: \_\_\_\_\_

August 20, 2024



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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