



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

APPELLANT: David Rubin
DOCKET NO.: 20-39060.001-R-1
PARCEL NO.: 04-10-408-005-0000

The parties of record before the Property Tax Appeal Board are David Rubin, the appellant, by attorney Noah J. Schmidt of Schmidt Salzman & Moran, Ltd. 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 **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: \$8,980
IMPR.: \$105,725
TOTAL: \$114,705

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 consists of a two-story dwelling of frame exterior construction with 4,367 square feet of living area. The dwelling is approximately 1 or 2 years old.¹ Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has an 8,553 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-08 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. The appellant also checked "Contention of Law" on the appeal petition, however, in a brief, the appellant's counsel only argued that the subject property's improvement was

¹ The appellant reported the subject dwelling is 2 years old, whereas the board of review reported the subject dwelling is 1 year old.

inequitably assessed. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject.² The comparables have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 4,076 to 4,753 square feet of living area. The dwellings are from 22 to 62 years old. According to the property characteristic printouts provided by the appellant, comparables #1 through #4 each have a full or partial unfinished basement. No foundation data was provided for comparable #5. Each comparable has central air conditioning, one or two fireplaces and a two-car to a three-car garage. The comparables have improvement assessments that range from \$67,912 to \$82,214 or from \$16.66 to \$17.70 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$77,033 or \$17.64 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 \$114,705. The subject property has an improvement assessment of \$105,725 or \$24.21 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with two-story dwellings of frame or masonry exterior construction that contain either 4,367 or 4,937 square feet of living area. The dwellings are 1 or 4 years old. The comparables each have a full or partial basement, two of which have finished area. Each comparable has central air conditioning and a two-car or a three-car garage. Comparable #1 has a fireplace. The comparables have improvement assessments that range from \$107,079 to \$147,328 or from \$24.52 to \$29.84 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparable #1 due to differences from the subject in age and/or dwelling size.

² The appellant submitted a property characteristic printout for an additional property, which was not included in the appellant's grid analysis nor was it discussed in the brief submitted by the appellant's counsel. Furthermore, no board of review certified assessment data for tax year 2020 was provided for this property, therefore, it will not be further addressed.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3, which are identical to the subject in dwelling size and design, and similar to the subject in location, age and some features. These best comparables have improvement assessments of \$107,079 and \$122,276 or \$24.52 and \$28.00 per square foot of living area, respectively. The subject's improvement assessment of \$105,725 or \$24.21 per square foot of living area is less than the two best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. Therefore, based on this record the Board finds 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

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