



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

APPELLANT: Daniel Dickinson  
DOCKET NO.: 20-45804.001-R-1  
PARCEL NO.: 04-13-302-036-0000

The parties of record before the Property Tax Appeal Board are Daniel Dickinson, the appellant, by attorney Abby L. Strauss of Schiller Law P.C. 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:** \$42,780  
**IMPR.:** \$111,016  
**TOTAL:** \$153,796

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 two-story dwelling of masonry exterior construction containing 8,860 square feet of living area. The dwelling is approximately 90 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, four fireplaces, six full bathrooms, three half bathrooms, and an attached three-car garage. The property has a 61,115 square foot site located in Northfield, Northfield Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-09 properties of frame, masonry, or frame and masonry construction that range in size from 8,782 to 9,324 square feet of living area. The homes range

in age from 15 to 80 years old. Each comparable has a partial or full basement with one having a formal recreation room, central air conditioning, two to five fireplaces, three to six bathrooms, and from a two-car to a four-car attached garage. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$83,510 to \$135,199 or from \$9.07 to \$14.50 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$111,016.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,232. The subject property has an improvement assessment of \$138,452 or \$15.63 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 that have the same classification code and neighborhood code as the subject property. The comparables are improved with two-story dwellings of masonry exterior construction that range in size from 6,051 to 10,606 square feet of living area. The homes range in age from 10 to 19 years old. Each comparable has a full basement with three having formal recreation rooms, central air conditioning, two to four fireplaces, four to six full bathrooms, two half bathrooms, and a two-car or a four-car garage. The comparables have improvement assessments ranging from \$109,411 to \$177,676 or from \$15.65 to \$18.35 per square foot of living area.

In rebuttal the appellant's counsel pointed out the differences in ages between the subject property and the comparables provided by the board of review as well as the differences in dwelling sizes between the subject property and board of review comparables #2, #3 and #4.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eight assessment equity comparables that have the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to board of review comparables #2, #3 and #4 due to differences from the subject property in both dwelling age and dwelling size. The remaining comparables submitted by the parties range in size from 8,782 to 9,324 square feet of living area. The Board finds, however, appellant's comparables #2, #3 and #4 as well as board of review comparable #1 are from approximately 69 to 80 years newer than the subject dwelling suggesting downward adjustments to the comparables for age to make them more equivalent to the subject would be appropriate. Appellant's comparables #2, #3 and #4 as well as board of review comparable #1 have fewer bathrooms than the subject indicating upward adjustments to the comparables would be appropriate; appellant's comparables #1, #2 and #3 have unfinished basements, unlike the subject property, indicating that upward adjustments to these comparables for this difference would be justified; appellant's comparables #2, #3 and #4 as well as board of

review comparable #1 have one or two fewer fireplaces than the subject suggesting upward adjustment to these comparables for this characteristic would be warranted; and appellant's comparables #2 and #4 have smaller garages than the subject again suggesting upward adjustments would be appropriate to make the properties more equivalent to the subject for this feature. Conversely, appellant's comparable #1 has one more fireplace than the subject and appellant's comparables #1 and #3 as well as board of review comparable #1 have larger garages than the subject suggesting downward adjustments to these comparables to make them more equivalent to the subject for these characteristics would be warranted. These five comparables have improvement assessments that range from \$83,510 to \$144,985 or from \$9.07 to \$15.65 per square foot of living area. The comparable most similar to the subject in age, appellant's comparable #1, has the lowest improvement assessment of \$83,510 or \$9.07 per square foot of living area. The subject's improvement assessment of \$138,452 or \$15.63 is greater than all but one of the best comparables on both an overall basis and on a per square foot of living area basis. The Board finds the subject's improvement assessment is excessive and inequitable after considering the adjustments to the comparables for differences in age, primarily, and in features as explained herein. Based on this record 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 improvement assessment commensurate with the appellant's request is proper.

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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