



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

APPELLANT: Todd Kasdan
DOCKET NO.: 20-45805.001-R-1
PARCEL NO.: 04-09-308-010-0000

The parties of record before the Property Tax Appeal Board are Todd Kasdan, 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 **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: \$9,652
IMPR.: \$57,158
TOTAL: \$66,810

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 masonry exterior construction containing 3,106 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 3½ bathrooms, and an attached two-car garage. The property has a 7,425 square foot site 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 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 composed of class 2-78 properties improved with two-story dwellings of

masonry exterior construction that range in size from 2,976 to 3,453 square feet of living area.¹ The dwellings range in age from 16 to 29 years old. Each property has a full or partial basement with one having a formal recreation room, central air conditioning, one or two fireplaces, 2 to 4 bathrooms, and from a 2-car to a 3½-car attached garage. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments that range from \$39,180 to \$53,228 or from \$13.06 to \$15.42 per square foot of living area. The appellant submitted a copy of the decision issued by the Cook County Board of Review disclosing a total assessment for the subject property of \$66,810. The appellant disclosed the subject property has an improvement assessment of \$57,158, or \$18.40 per square foot of living area, and requested the subject's improvement assessment be reduced to \$43,919.

The board of review submitted its "Board of Review Notes on Appeal" but referenced the incorrect property and provided the incorrect assessment for the subject property on page 1 of the form. The board of review also provided a property other than subject property on the grid analysis contained on page 2 of the form. However, the board of review did provide three assessment equity comparables consisting of class 2-78 properties improved with two-story dwellings of masonry exterior construction that range in size from 2,722 to 3,026 square feet of living area. The homes range in age from 13 to 19 years old. Each property has a full basement with two having finished area, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and a two-car garage. The comparables have the same assessment neighborhood code as the subject property with comparables #1 and #2 being located along the same street and within the same block as the subject property. The comparables have improvement assessments ranging from \$51,520 to \$61,662 or from \$18.93 to \$20.38 per square foot of living area.

In rebuttal the appellant's counsel asserted that the board of review had used a different property identification number for the subject property in its analysis.

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 record contains information on seven assessment equity 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 comparable #4 and board of review comparable #1 due to differences from the subject in dwelling size and the fact each property has finished basement area, unlike the subject property. The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #3 along with board of review

¹ The appellant's evidence included copies of photographs of the subject property and the comparables depicting each property being improved with a two-story dwelling.

comparables #2 and #3. These comparables have homes that range in size from 2,918 to 3,194 square feet of living area and in age from 16 to 29 years old. The comparables have relatively similar features as the subject property. These five comparables have improvement assessments that range from \$39,180 to \$61,662 or from \$13.06 to \$20.38 per square foot of living area. Board of review comparable #2 is most similar to the subject in location, relative features, and is similar to the subject in age being approximately 19 years old, with an improvement assessment of \$55,479 or \$19.01 per square foot of living area. The subject's improvement assessment of \$57,158 or \$18.40 per square foot of living area falls within the range established by the best comparables in this record and is well supported by the comparable most similar to the subject in location, age and features. 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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