



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

APPELLANT: Philip Glick  
DOCKET NO.: 20-47069.001-R-1  
PARCEL NO.: 04-04-304-188-0000

The parties of record before the Property Tax Appeal Board are Philip Glick, the appellant, by attorney Andrew S. Dziuk of Andrew Dziuk, Esq. 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:** \$6,752  
**IMPR.:** \$43,881  
**TOTAL:** \$50,633

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 frame and masonry exterior construction containing 3,019 square feet of living area. The dwelling is approximately 21 years old. Features of the home include a partial unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached two-car garage. The property has a 3,376 square foot site located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-95 townhome or row house 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 2-95 properties of frame and masonry exterior construction that range in size from 2,720 to 3,149 square feet of living area. The homes are

either 24 or 25 years old. Each property has a partial or full unfinished basement, central air conditioning, one fireplace, two full bathrooms, one or two half bathrooms, and an attached two-car garage. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from \$35,046 to \$44,545 or from \$12.49 to \$14.46 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$37,707.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,023. The subject property has an improvement assessment of \$46,271 or \$15.33 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. These properties are improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,811 to 2,994 square feet of living area. The homes are either 19 or 24 years old. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces, two full bathrooms, one or two half bathrooms, and a two-car garage. These properties have improvement assessments that range from \$43,886 to \$44,402 or from \$14.71 to \$15.62 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains information on eight assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparable dwellings are relatively similar to the subject dwelling in construction, age, and size. Appellant's comparables #1, #3 and #4 as well as the board of review comparables have full basements, superior to the subject's partial basement, indicating each comparable would require a downward adjustment to make them more equivalent to the subject for this feature. Appellant's comparable #4 and board of review comparable #2 have an additional ½ bathroom relative to the subject dwelling indicating these two properties would require downward adjustments to make them more like the subject for this feature. Additionally, board of review comparable #3 has one more fireplace than the subject again suggesting this comparable would require a downward adjustment to make the property more equal to the subject for this characteristic. The eight comparables have improvement assessments ranging from \$35,046 to \$45,545 or from \$12.49 to \$15.62 per square foot of living area. The subject's improvement assessment of \$46,271 or \$15.33 per square foot of living area falls above the overall range of the improvement assessments and is above all but one comparable on a per square foot of living area basis prior to considering the suggested downward adjustments to the comparables to make them more equivalent to the subject property. 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 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: \_\_\_\_\_

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Philip Glick, by attorney:  
Andrew S. Dziuk  
Andrew Dziuk, Esq.  
525 North Ada Street  
#29  
Chicago, IL 60642

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602