



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Harold Shavell  
DOCKET NO.: 21-32144.001-R-1  
PARCEL NO.: 04-07-401-034-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Harold Shavell, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

<b>LAND:</b>	\$13,854
<b>IMPR.:</b>	\$32,391
<b>TOTAL:</b>	\$46,245

Subject only to the State multiplier as applicable.

### **Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting the assessment for the 2021 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**

A 2,394 square feet, two-story frame structure on a 11,545 square feet lot in Northbrook, Northfield Township, Cook County comprises the subject property. The 48-year-old, class 2-78 property contained 2.5 bathrooms, air conditioning, one fireplace, a two-car garage, and a full basement. The appellant selected assessment equity as the basis of the appeal.

Arguing the \$32,391 subject improvement assessment is inequitable, the appellant contends the assessment should be lowered to \$12.04 per improvement square foot to achieve uniformity with like properties. To this end, the appellant placed into evidence four class 2-78 properties in the subject's neighborhood with improvement assessments between \$11.22 and \$12.88 per living square foot. The appellant's suggested comparables each featured 2.5 bathrooms, a two-car garage,

one fireplace, and a full basement. These potential comparator improvements were 47 to 52 years in building age and 2,110 to 2,550 square feet in improvement size.

The board of review countered that the subject improvement assessment of \$32,391, or \$13.53 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$46,245 total subject assessment, the county board of review selected four buildings on the subject’s block as equity comparables. The board of review’s preferred comparators all had a two-car garage, 2.5 bathrooms, air conditioning, and a full or partial basement. These properties were between 47 and 52 years in building age; between 2,302 and 2,870 square feet in living area; and between \$13.65 and \$15.80 per living square foot in improvement assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of a property tax appeal, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise assessment documentation for the year in question of similarly situated properties with compelling proximity to, and lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not surmount this burden of proof.

Of the parties’ submissions, board of review comparables #1 and #2 and appellant comparables #3 and #4 were most similar to the subject property and therefore circumscribe the range of equitable subject improvements. Board of review comparable #2 had a smaller improvement and no remarkable differences from the subject. By contrast, board of review comparable #1 contained more living space than the subject, though it did match the subject’s amenities. Similarly, appellant comparables #3 and #4 had larger improvements and otherwise differed minimally from the subject property’s attributes. Given the evidence in this record, the range of equitable assessments for the subject runs from \$12.62 to \$15.80 per living square foot. Because the subject’s \$13.53 per improvement square foot assessment lands inside this range, PTAB finds the appellant did not provide sufficiently clear and convincing evidence that the subject assessment was inequitable or that a reduction thereof 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.



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Chairman



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Member



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Member



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Member



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Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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:

January 20, 2026

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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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