



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

APPELLANT: Simon Elkind
DOCKET NO.: 21-37915.001-R-1
PARCEL NO.: 03-01-206-025-0000

The parties of record before the Property Tax Appeal Board are Simon Elkind, the appellant, by Amy C. Floyd, Attorney at Law 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: \$8,347
IMPR.: \$30,429
TOTAL: \$38,776

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 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

The subject property consists of a 1-story dwelling of masonry exterior construction with 2,152 square feet of living area. The dwelling is 35 years old. The home features a full unfinished basement, central air conditioning, one fireplace, and a 2-car garage.¹ The property has a 5,757 square foot site and is located in Northbrook, Wheeling Township, Cook County. The subject is classified as a class 2-04 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. In support of this argument the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The comparables consist of class 2-04 1-story story dwellings of masonry exterior construction ranging in size

¹ The board of review disclosed the subject has a full unfinished basement and a 2-car garage, which is also supported in the photographic evidence provided by the parties and was unrefuted by the appellant.

from 2,302 to 2,651 square feet of living area. The dwellings are 37 to 42 years old. The comparables each have a partial basement, but no data was provided if the basements have finished area, if any. Each comparable has central air conditioning, and two comparables each have one fireplace. The exterior photographs of the comparables provided by the appellant depict each comparable as having a garage. The comparables have improvement assessments that range from \$24,000 to \$28,590 or from \$10.43 to \$11.41 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$23,650 or \$10.99 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 \$38,776. The subject property has an improvement assessment of \$30,429 or \$14.14 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that are located within the same assessment neighborhood code as the subject and within the subject's same block or a ¼ of a mile from the subject. The comparables consist of class 2-04 1-story dwellings of masonry exterior construction ranging in size from 2,115 to 2,248 square feet of living area. The dwellings are 35 to 40 years old. Each comparable has a partial unfinished basement, central air conditioning, and a 2-car garage. One comparable has one fireplace. The comparables have improvement assessments that range from \$31,787 to \$35,426 or from \$14.14 to \$16.75 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 parties submitted eight equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review comparables which are relatively similar to the subject in location, design, age, dwelling size and most features. These five comparables have improvement assessments ranging from \$24,000 to \$35,426 or from \$10.43 to \$16.75 per square foot of living area. The subject's improvement assessment of \$30,429 or \$14.14 per square foot of living area falls within the range established by the best comparables in the record. The Board has given less weight to the appellant's comparables #2, #3 and #4 which are less similar to the subject in dwelling size than the other 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 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: _____

May 20, 2025



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

Simon Elkind, by attorney:
Amy C. Floyd
Attorney at Law
57 E. Delaware
#3101
Chicago, IL 60611

COUNTY

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