



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

APPELLANT: John Novak  
DOCKET NO.: 22-20285.001-R-1  
PARCEL NO.: 12-13-414-009-0000

The parties of record before the Property Tax Appeal Board are John Novak, the appellant, by Michael R. Davies, attorney-at-law of Ryan Law, PLLC 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:** \$4,875  
**IMPR.:** \$48,905  
**TOTAL:** \$53,780

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 2022 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 that contains 2,402 square feet of living area. The dwelling is approximately 7 years old. Features of the property include a full basement, central air conditioning, 3½ bathrooms, and a 1-car garage. The property has a 3,750 square foot site located in Norridge, Norwood Park 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 five equity comparables composed of class 2-78 properties that are improved with dwellings of masonry exterior construction that range in size from 2,400 to 2,460 square feet of living area. The dwellings range in age from 13 to 50 years old. Each comparable has a full or partial basement,

central air conditioning, and a 2-car garage. The comparables have 2, 2½ or 3½ bathrooms. These properties have the same assessment neighborhood code as the subject and are located from .01 to .87 of a mile from the subject property. The comparables have improvement assessments ranging from \$41,125 to \$50,086 or from \$16.98 to \$20.36 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$45,350, rounded.

The appellant submitted a copy of the final decision issued by the board of review disclosing a total assessment of \$61,000. The appellant indicated the subject has a land assessment of \$4,875 and an improvement assessment of \$56,125 or \$23.37 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" but reported the incorrect assessment of the subject property when contrasted with the total assessment as reflected on the final decision issued by the board of review. The board of review also indicated that 2019 was the first year of the general assessment cycle for the subject property rather than the 2022 assessment year at issue.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables equity comparables composed of class 2-78 properties improved with two-story dwellings of masonry exterior construction that range in size from 2,043 to 2,224 square feet of living area. The homes range in age from 4 to 13 years old. Each property has a full basement with a recreation room, central air conditioning, 2½ or 3½ bathrooms, and a 2-car garage. One comparable has a fireplace. These properties are reported to have improvement assessments ranging from \$38,003 to \$41,148 or from \$17.76 to \$20.14 per square foot of living area. The board of review incorrectly indicated in the subject had a total assessment of \$40,503 and an improvement assessment of \$36,191 or \$15.07 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 appellant provided assessment information on five equity comparables with the same classification code and assessment neighborhood code as the subject property. The comparables are from 6 to 43 years older than the subject dwelling suggesting that each would require an upward adjustment to make them more equivalent to the subject in age. Two comparables have 1 or 1½ fewer bathrooms than the subject necessitating upward adjustments to make them more equivalent to the subject for this difference. Conversely, each property has a larger garage than the subject indicting that downward adjustments to the comparables would be appropriate for this dissimilarity. The appellant's comparables have improvement assessments that range from \$41,125 to \$50,086 or from \$16.98 to \$20.36 per square foot of living area. The subject's

improvement assessment of \$56,125 or \$23.37 per square foot of living area falls above the range established by the appellant's comparables.

The Board gives less weight to the board of review submission as it appears the analysis is not based on the assessment for the subject property for the 2022 tax year.

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: \_\_\_\_\_

September 16, 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

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