



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

APPELLANT: Julian Sotnick  
DOCKET NO.: 22-25301.001-R-1  
PARCEL NO.: 10-12-417-017-0000

The parties of record before the Property Tax Appeal Board are Julian Sotnick, the appellant, by attorney Jeremy 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, 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:** \$12,810  
**IMPR.:** \$66,190  
**TOTAL:** \$79,000

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 consists of a 2-story dwelling of stucco exterior construction with 2,735 square feet of living area that is approximately 119 years old. The dwelling features 2½ baths, a full unfinished basement, central air conditioning, a fireplace, and a 3-car garage. The property has a 5,124 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-06 property<sup>1</sup> 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 located from .1 to .7 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as “two-or-more

---

<sup>1</sup> Two-or-more story residence, over 62 years of age, containing from 2,201 to 4,999 square feet of living area.

story” class 2-06 dwellings of stucco exterior construction ranging in size from 2,320 to 3,009 square feet of living area and ranging in age from 95 to 118 years old. The comparables each feature a full basement, but it was not disclosed whether the basements have a finished area; each comparable also features 2, 2½, or 3 baths and central air conditioning. Three comparables have one fireplace, and one comparable has a 2-car garage. The comparables have improvement assessments that range from \$46,700 to \$67,950 or from \$19.96 to \$22.58 per square foot of living area. The appellant also submitted a brief requesting a reduction to the subject’s improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,000. The subject property has an improvement assessment of \$66,190 or \$24.20 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 located within ¼ of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-06 dwellings of frame, masonry, or stucco construction ranging in size from 2,319 to 2,831 square feet of living area and ranging in age from 100 to 110 years old. The comparables each feature from 1½ to 3 full and 2 half-baths, a full basement, (two being finished with a formal recreation room), and a 1-car or a 2-car garage. One comparable has central air conditioning, and three comparables have a fireplace. The comparables have improvement assessments ranging from \$56,500 to \$73,843 or from \$24.34 to \$26.17 per square foot of living area.

### **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 a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant’s comparables which have undisclosed basement finishes, thereby making it difficult to conduct a meaningful comparative analysis with the subject dwelling. Additionally, appellant’s comparables #1, #2, and #3 lack a garage which is a feature of the subject property. Furthermore, the Board gave less weight to board of review comparables #3 and #4 based on their finished basements, dissimilar to the subject’s unfinished basement.

The Board finds the best evidence of equity in assessment to be board of review comparables #1 and #2 which are overall most similar to the subject in location, dwelling size, unfinished basement area, and some features. However, each of these comparables is smaller in dwelling size and garage size relative to the subject, and each lacks central air conditioning which is a feature of the subject dwelling. Additionally, each comparable is somewhat newer in age relative to the subject. These differences necessitate adjustments to the comparables in order to

make them more equivalent to the subject. The two best comparables in this record have improvement assessments of \$56,500 and \$64,950 or \$24.34 and \$24.36 per square foot of living area. The subject's improvement assessment of \$66,190 or \$24.20 per square foot of living area is above the two best equity comparables in this record in terms of overall improvement assessment, and below the best comparables on a per square foot of living area basis, which the Board finds to be logical given the subject's overall larger dwelling size than the best comparables and given the principle of economies of scale.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

After considering adjustments to the comparables in this record for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

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

\_\_\_\_\_  
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: \_\_\_\_\_

July 15, 2025

\_\_\_\_\_  
Clerk of the Property Tax Appeal Board

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

Julian Sotnick, by attorney:  
Jeremy Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
40 Skokie Blvd  
Suite 150  
Northbrook, IL 60062

COUNTY

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