



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

APPELLANT: Philip Vickman
DOCKET NO.: 22-25302.001-R-1
PARCEL NO.: 10-11-314-009-0000

The parties of record before the Property Tax Appeal Board are Philip Vickman, 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, 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: \$10,230
IMPR.: \$63,770
TOTAL: \$74,000

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 frame and masonry exterior construction with 2,799 square feet of living area that is approximately 70 years old. The dwelling was built on a concrete slab foundation and features 2 full baths, central air conditioning, a fireplace, and a 2½-car garage. The property has a 6,200 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-06 property¹ 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 318 feet to .2 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class

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

2-06 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,283 to 2,858 square feet of living area and ranging in age from 71 to 106 years old. One comparable was built on a concrete slab foundation, and three comparables each feature a full basement, but it was not disclosed whether the basements have a finished area. Each comparable also features from 1½ to 3½ baths, central air conditioning, and a 1-car garage. Three comparables have one or two fireplaces. The comparables have improvement assessments that range from \$41,510 to \$61,605 or from \$15.05 to \$21.56 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 \$74,000. The subject property has an improvement assessment of \$63,770 or \$22.78 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 frame and masonry exterior construction ranging in size from 2,607 to 2,817 square feet of living area and ranging in age from 80 to 97 years old. The comparables each feature from 2 to 3 full baths, a full or partial unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The comparables have improvement assessments ranging from \$78,247 to \$85,461 or from \$28.06 to \$32.78 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 #2 and #4 due to their significantly smaller dwelling size and older age, respectively.

The Board finds the remaining comparables in the record to be overall similar to the subject in location, dwelling size, age, and some features. However, only appellant's comparable #3 has a concrete slab foundation like the subject, thus necessitating some downward adjustments to the comparables for their differences from the subject. The best comparables in this record have improvement assessments ranging from \$41,510 to \$85,461 or from \$15.05 to \$32.78. Excluding appellant's comparable #1 and board of review comparable #4 which are at the low end and high end of the range of values, respectively, yields a tighter range from \$53,140 to \$79,045 or from \$20.82 to \$28.33 per square foot of living area. The subject's improvement assessment of \$63,770 or \$22.78 per square foot of living area falls well within the range established by the best equity comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

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 best 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

Philip Vickman, by attorney:
Robert 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