



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

APPELLANT: Joseph Tauber  
DOCKET NO.: 22-39216.001-R-1  
PARCEL NO.: 09-22-414-001-0000

The parties of record before the Property Tax Appeal Board are Joseph Tauber, the appellant, by attorney Herbert B. Rosenberg, of Rock Fusco & Connelly, LLC 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:** \$10,885  
**IMPR.:** \$40,520  
**TOTAL:** \$51,405

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 two-story dwelling of frame and masonry exterior construction with 2,235 square feet of living area. The dwelling is 45 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, and a two-car garage. The property has an 8,373 square foot site and is located in Park Ridge, Maine 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted a restricted appraisal estimating the subject property had a market value of \$425,000 as of January 1, 2022. The appraisal was prepared by Lilie Toshev, a certified residential real estate appraiser. The purpose of the appraisal was to determine the market value of the subject property for an ad valorem tax appeal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach by examining five comparable sales located within .96 of a mile of the subject. The comparables are improved with two-story, Tudor, English, or split-level dwellings ranging in size from 1,915 to 2,560 square feet of living area. The dwellings range in age from 46 to 69 years old. Each comparable has a basement with four having finished area, and a two-car garage. Four comparables have central air conditioning. The parcels range from 6,567 to 9,150 square feet of land area. The sales occurred from July 2019 to April 2021 for prices ranging from \$385,000 to \$438,500 or from \$150.39 to \$214.10 per square foot of living area, including land. The appraiser made adjustments to comparables #1 and #4 for financing concessions. Adjustments were then applied for differences between the comparables and the subject property for site size, dwelling size, bathroom count, and other features to arrive at adjusted prices ranging from \$398,200 to \$441,000. Based on this data, the appraiser arrived at a market value of \$425,000 or \$190.16 per square foot of living area, including land, as of January 1, 2022.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$51,405. The subject's assessment reflects a market value of \$514,050 or \$230.00 per square foot of living area, land included, when using the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, located within the subject's assessment neighborhood and within .25 of a mile of the subject. The comparables consist of two-story class 2-78 dwellings of frame and masonry exterior construction ranging in size from 2,095 to 2,430 square feet of living area. The dwellings are either 45 or 58 years old. Each dwelling has a full or partial basement with finished area, and a two-car garage. Two comparables have central air conditioning and two comparables each have a fireplace. The parcels range in size from 6,600 to 7,680 square feet of land area. The comparables sold from February 2020 to August 2022 for prices ranging from \$615,000 to \$665,500 or from \$273.87 to \$301.60 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's comparables lack any information regarding the arm's length nature of these sales. The appellant also argued that several characteristics of the comparables differed from what was reported on Realtor.com. Finally, the appellant noted that two of the board of review's comparables sold after the January 1, 2022 assessment date, and argued that a buyer would therefore be unable to use such sales to develop a value for the subject.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales,

or construction costs. 86 Ill. Admin. Code §1910.65(c). 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 an appraisal and three comparable sales for the Board's consideration. The Board gives less weight to the value conclusion contained in the appraisal report, which relied on two sales occurring in 2019 and 2020, less proximate to the January 1, 2022 assessment date at issue in this appeal. Further, four of the five comparables used in the appraisal differed from the subject significantly in age, for which no adjustments were made. The Board will instead examine the raw sales contained in the record.

The Board gives less weight to appraisal comparables #1, #3, #4, and #5, as well as board of review comparables #1 and #2, which differ from the subject in age and/or sold less proximate to the assessment date at issue.

The Board finds the best evidence of market value to be appraisal comparable #2 and board of review comparable #4, which sold proximate to the assessment date at issue and are similar to the subject in age, dwelling size, and some features. These most similar comparables sold in April 2021 and January 2022 for prices of \$410,000 and \$665,500 or for \$214.10 and \$273.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$514,050 or \$230.00 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: \_\_\_\_\_

August 19, 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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