



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

APPELLANT: David Sklar
DOCKET NO.: 22-42926.001-R-1
PARCEL NO.: 10-14-127-001-0000

The parties of record before the Property Tax Appeal Board (PTAB) are David Sklar, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$24,827
IMPR.: \$57,172
TOTAL: \$81,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision 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

A 3,646 square feet, two-story residence of frame and masonry construction built on a 14,187 square feet lot in Evanston, Niles Township, Cook County constitutes the subject property. The 72-year-old home, a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance, contains 2.5 bathrooms, a fireplace, central air conditioning, a full basement, and an attached two-car garage.

Arguing the \$57,172 subject improvement assessment is inequitably high, the appellant requests a reduction in the assessment to \$14.48 per improvement square foot instead. As evidence of assessment inequity, the appellant proposed four class 2-06 properties within .4 miles of the subject as assessment benchmarks. The appellant's selected comparables each included 2.5 bathrooms, a partial or full basement, air conditioning, and at least one fireplace and a 1.5-car garage. These properties varied in building age from 69 to 81 years; in improvement area from

3,588 to 4,055 square feet; and in improvement assessment from \$14.09 to \$14.88 per living square foot.

In its “Board of Review Notes on Appeal,”¹ the county board of review contended the subject improvement assessment at \$15.68 per square foot, or \$57,173, is appropriate. In defense of the \$81,999 total subject assessment for the subject, the board of review furnished information on four two-story properties on the same block as the subject to show the subject’s assessment is on par with comparable properties. The board of review’s selections were all 73 years of age and included a two-car garage, two fireplaces, and at least 2.5 bathrooms. The board of review comparables had anywhere between 3,161 to 4,170 square feet in improvement area and \$16.53 to \$19.87 per square foot in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of assessment documentation for the 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

Of the parties’ submissions, appellant comparables #2 and #4 and board of review comparable #2 constitute the best evidence of assessment equity based on their relative similarity to the subject. As an older, smaller property with less garage and basement space than the subject, appellant comparable #2 anchors the low end of the range of equitable assessments for the subject. By contrast, appellant comparable #4 is nearly identical to the subject in bathroom count, building age, living area, and garage and basement size. Board of review comparable #2 also had the same bathroom count and garage size as the subject, and somewhat alleviated the drawback of its smaller improvement and basement with an extra fireplace. Given this record, the range of equitable improvement assessments for the subject runs from \$14.18 to \$16.53 per living square foot, into which the subject’s improvement assessment of \$15.68 per square foot

¹ The Board notes that in its “Notes on Appeal,” the county board of review referenced the July 2023 decision from which the appellant appeals. The Board accordingly uses the assessment values reflected in the 2023 decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

falls. Accordingly, PTAB finds the appellant did not prove assessment inequity with clear and convincing evidence and a reduction in the assessment is therefore 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: October 21, 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

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