FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jeffrey Shapiro
DOCKET NO.: 22-42994.001-R-1
PARCEL NO.: 10-14-315-033-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Jeffrey Shapiro, 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, PTAB hereby finds ***A Reduction*** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$7,940
IMPR.:	$38,389
TOTAL:	$46,329

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 1,987 square feet two-story residence of frame and masonry construction situated on a lot in Evanston, Niles Township, Cook County comprises the subject property. The 72-year-old class 2-05 dwelling contained 1.5 bathrooms, a fireplace, central air conditioning, an attached one-car garage, and a full basement.

Contending the $39,059 subject improvement assessment is inequitable, the appellant requests the assessment be lowered to $18.26 per improvement square foot instead. In support of this argument, the appellant furnished details on four class 2-05 properties within .8 miles of the subject as assessment benchmarks. With the exception of selection #1, the appellant's suggested comparables featured a one-car garage, a fireplace, and at least 1.5 bathrooms, and were within .1 miles of the subject. Each appellant comparator included air conditioning and a full or partial basement. These properties ranged in building age between 63 and 75 years; in improvement square footage between 1,744 and 2,087; and in assessment between $16.28 and $19.32 per improvement square foot.

The county board of review maintained that the subject improvement was appropriately assessed at $19.66 per square foot in its "Board of Review Notes on Appeal." [1] To defend the total subject assessment of $46,999, the county board of review introduced into evidence four two-story properties over 72 years old within a quarter mile of the subject as comparators for assessment equity. The board of review's submissions all included a one-car garage and a fireplace. The board of review's preferred comparables also ranged in bathroom count from 1.5 to 2.5; in improvement size from 1,508 to 1,677 square feet; and in improvement assessment from $19.91 to $22.35 per square foot.

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). Yet 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 a property tax 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 comprise assessment documentation for the year in question of at least 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 met this burden of proof.

The appellant produced the most comparable properties relative to the subject, specifically in comparables #2 through #4. These comparables differed from the subject's improvement size by a maximum of 243 square feet, whereas the board of review's submissions differed from the subject square footage by a *minimum* of 310 square feet. Moreover, appellant comparables #2 through #4 were within .1 miles of the subject and identically matched the subject's air conditioning inclusion, fireplace count, and garage size. Appellant comparables #2 and #4 identically matched the subject's bathroom count, and appellant comparables #3 and #4 had the same basement size as the subject. Based on this record, the subject property would be equitably assessed anywhere between $18.59 and $19.32 per improvement square foot. As the subject improvement assessment of $19.66 per square foot exceeds the high end of this range, PTAB

[1] The Property Tax Appeal Board (PTAB) observes that in its "Notes on Appeal," the county board of review referenced its 2023 decision from which the appellant appeals. PTAB accordingly adopts the total assessment value reflected in that decision, minor discrepancies in the "Notes on Appeal" notwithstanding.

finds the appellant proved assessment inequity with clear and convincing evidence and that a reduction in the improvement assessment to $19.32 per square foot 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:

C E R T I F I C A T I O N

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: November 25, 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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