



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

APPELLANT: Dov Pinchot  
DOCKET NO.: 22-43330.001-R-1  
PARCEL NO.: 10-14-303-085-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Dov Pinchot, 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:** \$10,553  
**IMPR.:** \$47,446  
**TOTAL:** \$57,999

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 2,721 square feet, two-story dwelling of frame and masonry construction situated on a 7,278 square feet parcel in Skokie, Niles Township, Cook County. The 60-year-old home, a class 2-78 property per the Cook County Real Property Assessment Classification Ordinance, contains three bathrooms, central air conditioning, an attached 1.5-car garage, and a partial basement.

Contesting the \$47,446 subject improvement assessment as inequitable, the appellant requests the Property Tax Appeal Board (PTAB) decrease the assessment to \$15.77 per improvement square foot to remain in line with those of similar buildings. To this end, the appellant put forth four class 2-78 properties within .4 miles of the subject as assessment benchmarks. These suggested comparators all featured air conditioning, at least two full bathrooms, a full basement, a two-car garage, and (with the exception of submission #4) a fireplace. The appellant's

selections varied between 43 and 51 years in building age; 2,795 and 3,084 square feet in living area; and \$15.13 and \$16.14 per improvement square foot in assessment.

In its “Board of Review Notes on Appeal,” the county board of review maintained the subject improvement was correctly assessed at \$47,446, or \$17.44 per living square foot.<sup>1</sup> To defend the \$57,999 total subject assessment as equitable, the county board of review selected four two-story, frame-and-masonry properties within a quarter mile of the subject as comparators for assessment equity. The proposed comparables all included air conditioning, a two-car garage, a fireplace, a full or partial basement, and 2.5 or 3.5 bathrooms.

### **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, however; 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 a property tax appeal is based on unequal treatment in the assessment, the appellant must prove assessment inequity by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing means more than a preponderance of the evidence, but it does not need to approach the strength of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of not fewer 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 met this burden of proof.

Of the parties’ submissions, appellant comparables #1 and #4 and board of review comparables #3 and #4 comprise the best evidence of assessment equity based on their relative similarities to the subject improvement. With fewer full bathrooms than the subject, appellant comparables #1 and #4 compensated for the lesser bathroom utility with larger improvement areas and otherwise nearly identical amenities. Board of review comparable #4 also outshined the subject in terms of livable space and larger basement, somewhat mitigating its substitution of one of the subject’s full bathroom for a half bathroom. On the other hand, board of review comparable #3 had much less living area than the subject, but did feature an extra half bathroom, a fireplace, and a larger garage. These most comparable properties circumscribe the range of equitable assessments between \$15.13 and \$19.88 per improvement square foot. Because the subject improvement assessment rate of \$17.44 lands within this range, PTAB finds the appellant did not show assessment inequity by clear and convincing evidence to justify a reduction in the assessment.

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<sup>1</sup> 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.

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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Dov Pinchot, 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