



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

APPELLANT: Marc Eiseman
DOCKET NO.: 22-48016.001-R-1
PARCEL NO.: 10-35-307-069-0000

The parties of record before the Property Tax Appeal Board are Marc Eiseman, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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: \$8,316
IMPR.: \$26,684
TOTAL: \$35,000

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 multi-level dwelling of masonry exterior construction with 1,303 square feet of living area. The dwelling is approximately 65 years old and features a basement with finished area. The property has an approximately 5,940 square foot site and is located in Lincolnwood, Niles Township, Cook County. The subject is classified as a class 2-34 property 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 a grid analysis and property search details with information on five equity comparables located in the same assessment neighborhood code, one of which is located in the same section as the subject property. The comparables are improved with class 2-34 multi-level dwellings of masonry exterior construction ranging in size from 1,128 to 1,466 square feet of living area. The homes range in

age from 64 to 66 years old. Each comparable has an unfinished basement, central air conditioning and a 1-car or a 2-car garage. One dwelling has a fireplace. The comparables have improvement assessments ranging from \$15,271 to \$24,492 or from \$13.54 to \$17.49 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$20,183 or \$15.49 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,000. The subject property has an improvement assessment of \$26,684 or \$20.48 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 in the same assessment neighborhood code, same block or within ¼ of a mile from the subject property. The comparables are improved with multi-level class 2-34 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,053 to 1,362 square feet of living area. The homes range in age from 64 to 70 years old. Each comparable has a basement with finished area, three dwellings have central air conditioning and three properties each have a 2-car garage. The comparables have improvement assessments ranging from \$27,948 to \$32,188 or from \$22.38 to \$30.57 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparables #1 and #4 which are less similar to the subject in dwelling size, unfinished basement area and/or the presence of both central air conditioning and a garage in contrast to the subject which lacks both central air conditioning and a garage amenity.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3 which are more similar to the subject in location, age, design, dwelling size and most features. Although one of these two properties has central air conditioning and one has a garage, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These two comparables have improvement assessments of \$29,684 and \$30,985 or \$22.75 and \$22.78 per square foot of living area. The subject's improvement assessment of \$26,684 or \$20.48 per square foot of living area falls below the two best comparables in this record, which appears logical given the subject's lack of air conditioning and garage amenity. Therefore, after considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the

subject's improvement was inequitably assessed and 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: _____

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

Marc Eiseman, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602