



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

APPELLANT: Scott Fretzin
DOCKET NO.: 22-49725.001-R-1
PARCEL NO.: 10-14-323-029-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Scott Fretzin, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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 justified. The correct assessed valuation of the property is:

LAND: \$10,523
IMPR.: \$55,001
TOTAL: \$65,524

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) contesting 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 3,887 square feet, multi-level dwelling on a 7,257 square feet lot in Skokie of Niles Township, Cook County. The 13-year-old home, a class 2-08 property per the Cook County Real Property Assessment Classification Ordinance, featured three bathrooms, a fireplace, central air conditioning, a two-car garage, and a full basement.

Challenging the \$72,273 improvement assessment for the subject, the appellant requests the Property Tax Appeal Board (PTAB) reduce the assessment rate to \$15.09 per improvement square foot instead. To fortify the inequity argument, the appellant put forth three class 2-08 properties in the same neighborhood as the subject as assessment benchmarks. The appellant's suggested comparables all featured air conditioning, no fireplace, and at least a 1.5-car garage. These selections varied in building age from 18 to 52 years; in living square footage from 3,932 to 4,259; and in improvement assessment from \$13.58 to \$17.59 per square foot.

The county board of review responded that the subject improvement was equitably assessed at \$72,274, or \$18.59 per living square foot in its “Notes on Appeal.”¹ In defense of the \$82,796 total subject assessment, the county board of review introduced into evidence three two-story properties within a quarter mile of the subject to show that the assessment is on par with those of similar properties. The board of review’s preferred comparators all included air conditioning, at least one fireplace, at least a one-car garage, and a partial or crawl-space basement. These properties further ranged from 64 to 73 years in building age; 2,684 to 3,024 square feet in living area; and \$18.85 to \$19.76 per square foot in improvement assessment. The appellant rebutted the board of review’s submission by underscoring the differences between characteristics of the subject property relative to the board of review’s selected comparables.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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 the inequity of the assessments 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 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 comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant satisfied this burden of proof.

None of the board of review’s submissions are comparable to the subject property because they were all at least four times the age of the subject improvement *and* at least 863 square feet smaller in living area, meaning these properties contain at most 77% of the subject’s improvement space. As such, as the properties most similar to the subject in this record, appellant comparables #1 through #3 constitute the best evidence of assessment equity. While each of the appellant’s submissions were older than the subject, none were as egregiously so as any of the board of review’s comparables. More importantly, each of the appellant’s comparables slightly exceeded the subject improvement’s livable space, which somewhat compensated for their collective lack of fireplace and small deviations in bathroom count, basement quality, and garage size. Because the \$18.59 per living square foot improvement assessment for the subject exceeds the highest improvement assessment of the appellant’s

¹ 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.

comparables at \$17.59 per square foot, PTAB finds the appellant demonstrated assessment inequity with clear and convincing evidence and a reduction in the assessment to \$14.15 per living square foot, or \$65,524 for the entire subject property, is warranted.

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: _____

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

AGENCY

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

APPELLANT

Scott Fretzin, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

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