



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

APPELLANT: Michael Aufrecht
DOCKET NO.: 22-49737.001-R-1 through 22-49737.002-R-1
PARCEL NO.: See Below

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

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-49737.001-R-1	10-33-409-022-0000	10,890	29,111	\$40,001
22-49737.002-R-1	10-33-409-039-0000	6,970	29,110	\$36,080

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

The subject property consists of a 3,702 square feet, two-story building of masonry construction on a 10,824 square feet lot in Lincolnwood of Niles Township, Cook County, identified by two property identification numbers (PINs). The 76-year-old structure, a class 2-06 property per the Cook County Real Property Assessment Classification Ordinance, includes three bathrooms, central air conditioning, a fireplace, a two-car garage, and a partial basement.

Contesting the \$58,221 improvement assessment as inequitably high for the two PINs, the appellant argues the assessment rate must be reduced to \$13.07 to achieve uniformity with like properties. To show assessment inequity, the appellant furnished information about seven class 2-06 properties within .48 miles of the subject and with assessments between \$11.69 and \$13.67 per improvement square foot. The appellant's selections all had a two-car garage, one to three

fireplaces, air conditioning (except submission #5), and 2.5 or 3.5 bathrooms. These suggested comparators ranged from 66 to 81 years in building age and from 3,267 to 4,343 in living area.

The county board of review responded that the subject was properly assessed, though it inputted only the assessment values for the first PIN, 10-33-409-022-0000, in its “Board of Review Notes on Appeal.” To fortify the total subject assessment, the county board of review introduced into evidence four two-story, masonry properties within a quarter mile of the property as assessment benchmarks. The board of review’s preferred comparators featured air conditioning, a 1.5- or two-car garage, two or three fireplaces, and a full or partial basement. These properties also varied in bathroom count from 2.5 to 4.5; in living square footage from 3,566 to 3,712; and in assessment from \$16.35 and \$17.15 per square foot. 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 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 unequal treatment in the assessment is the basis of a property tax appeal, 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 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 did not surmount this burden of proof.

In this record, appellant comparables #3, #5, and #6 and board of review comparables #1, #3, and #4 best resemble the subject property and therefore constitute the best evidence of assessment equity for the subject. Appellant comparables #5 and #6 contained more livable area than the subject but diminished that advantage vis a vis the subject by featuring fewer of the subject’s amenities; for instance, both featured one fewer bathroom and no basement space relative to the subject. Appellant comparable #3, on the other hand, was superior to the subject with its larger living and basement space. Meanwhile, each of the board of review’s best comparables had older buildings, but otherwise closely matched the subject’s bathroom capability, garage size, and air conditioning presence. These comparators produce an equitable assessment range between \$12.99 and \$17.15 per improvement square foot. Because the subject improvement assessment of \$15.73 per square foot lands within this range, PTAB finds the appellant did not demonstrate that an equitable reduction in the subject assessment 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: _____

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

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