FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Steven Newman
DOCKET NO.: 22-49903.001-R-1
PARCEL NO.: 10-15-414-044-0000

The parties of record before the Property Tax Appeal Board are Steven Newman, 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, the Property Tax Appeal Board hereby finds ***A Reduction*** 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:	$7,880
IMPR.:	$45,135
TOTAL:	$53,015

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-story dwelling of frame and masonry exterior construction with 3,009 square feet of living area. The dwelling is approximately 80 years old. Features of the home include a partial basement, 3 full and 1 half bathrooms, central air conditioning, 2 fireplaces, and a 1.5-car garage. The property has a 6,567 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-06 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 information on five equity comparables that are located in the subject's assessment neighborhood and from 0.53 of a mile to 1.02 miles from the subject property. The comparables consist of class 2-06, 2-story dwellings of masonry exterior construction ranging in size from 3,024 to 3,595 square feet of living area.

The dwellings are 63 to 70 years old. One comparable has a slab foundation, and four comparables have a partial or full basement. Each comparable has 2 or 3 full bathrooms, central air conditioning and a fireplace. Four comparables each have 1 half bathroom and a 1-car, a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from $45,331 to $53,905 or from $14.70 to $15.00 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision disclosing the total assessment for the subject of $62,734. The subject property has an improvement assessment of $54,854 or $18.23 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables that are located within the subject's assessment neighborhood and approximately ¼ of a mile from the subject property. The comparables consist of class 2-06, 2-story dwellings of frame and masonry exterior construction ranging in size from 2,679 to 3,034 square feet of living area. The comparables are 64 to 68 years old. Each comparable has a partial basement, 2 or 3 full bathrooms, central air conditioning and from a 1-car to a 2.5-car garage. One comparable has 1 half bathroom, and two comparables have 1 or 2 fireplaces. The comparables have improvement assessments ranging from $49,704 to $55,750 or from $18.34 to $18.74 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

Conclusion of Law

The taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine equity comparables for the Board's consideration, which have varying degrees of similarity to the subject in proximity, age, dwelling size, foundation type, and other features. Nevertheless, the Board gives less weight to the appellant's comparables #1, #3, #4 and #5 as well as the board of review comparable #3 which are less similar to the subject in proximity, dwelling size, foundation type and/or lack a garage amenity, unlike the subject, than the other comparables in the record. Therefore, the Board gives greater weight to the parties' remaining comparables which are overall most similar to the subject in dwelling size, foundation type, location and/or other features, but have dwellings 14 to 17 years newer in age than the subject. These four comparables have improvement assessments ranging from $45,331 to $55,750 or from $14.99 to $18.74 per square foot of living area. The subject's improvement assessment of $54,854 or $18.23 per square foot of living area falls within the range established by these four comparables. Based on this record and after considering the adjustments to the most similar comparables for their newer ages relative to the subject, the Board finds a reduction in the subject's improvement assessment 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:

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: December 23, 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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