



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

APPELLANT: Mitchell & Karyn Liss
DOCKET NO.: 22-50521.001-R-1
PARCEL NO.: 04-06-401-054-0000

The parties of record before the Property Tax Appeal Board are Mitchell & Karyn Liss, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, 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: \$49,470
IMPR.: \$149,530
TOTAL: \$199,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 masonry exterior construction with 11,373 square feet of living area.¹ The dwelling is approximately 16 years old. Features of the home include a basement with finished area, central air conditioning, five fireplaces, six full bathrooms, two half bathrooms, a 6-car garage, an inground swimming pool, and a pool house. The property has a 58,200 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board finds the best evidence of dwelling size and features is found in the appellants' appraisal which includes a sketch with measurements of the subject and was not refuted with any substantive evidence from the board of review.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$1,990,000 as of January 1, 2022. The appraisal was prepared by David Conaghan, a certified general real estate appraiser, and Tom Boyle, Jr. an associate real estate trainee appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraisers selected three comparable sales located in Northbrook and within 0.80 of a mile from the subject. The comparables have sites of 30,400 and 38,800 square feet of land area and are improved with 2-story homes ranging in size from 6,106 to 8,088 square feet of living area. The dwellings were built from 1999 to 2001 and are approximately 21 to 23 years old. Each home has a basement with finished area, from three to seven full bathrooms, and one or two half bathrooms. The appraisers did not report whether these comparables have central air conditioning, any fireplaces, or any garages. Comparable #1 has an inground swimming pool. The comparables sold from January 2020 to January 2021 for prices ranging from \$1,000,000 to \$1,300,000 or from \$155.79 to \$173.33 per square foot of living area, including land. The appraisers adjusted the comparables for differences from the subject in dwelling size, physical characteristics, lot size, bedroom count, bathroom count, and below grade area, to arrive at adjusted prices from \$171.36 to \$181.79 per square foot of living area, including land. The appraisers concluded a value for the subject of \$1,990,000 as of January 1, 2022.

Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$213,000. The subject's assessment reflects a market value of \$2,130,000 or \$187.29 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in Northbrook. The board of review did not provide the proximity of these comparables in relation to the subject. Comparable #2 is the same sale as the appraisal sale #1. The parcels range in size from 19,567 to 31,920 square feet of land area and are improved with 2-story homes ranging in size from 6,512 to 9,268 square feet of living area. The dwellings range in age from 16 to 23 years old. Each home has a basement, central air conditioning, one to three fireplaces, and a 2-car or a 4-car garage. The comparables sold from September 2020 to July 2021 for prices ranging from \$1,250,000 to \$2,550,000 or from \$178.98 to \$275.14 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants presented an appraisal and the board of review presented four comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appraisal submitted by the appellants. The Board finds the appraisers selected comparables that are located proximate to the subject, are similar to the subject in features, sold relatively proximate in time to the assessment date. The Board gave less weight to the board of review's comparable #1, which sold for considerably more than the other sales in this record, indicating this sale may have been an outlier. The board of review's comparable #2 is included in the appraisal. The remaining two sales sold for the same overall price as appraisal sale #2, but these two sales have a higher per square price given they are smaller homes than the subject and appraisal sale #2. The subject's assessment reflects a market value of \$2,130,000 or \$187.29 per square foot of living area, including land, which is above the appraised value conclusion. The Board finds the subject property had a market value of \$1,990,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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

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