



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

APPELLANT: Joel Chupack
DOCKET NO.: 22-51582.001-R-1
PARCEL NO.: 04-03-203-014-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Joel Chupack, 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, 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:

LAND: \$17,766
IMPR.: \$48,234
TOTAL: \$66,000

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

A 2,635 square feet, two-story building of frame and masonry construction on an 11,844 square feet lot in Northbrook of Northfield Township, Cook County comprises the subject property. The 50-year-old structure, a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance, had two bathrooms, a fireplace, central air conditioning, a two-car garage, and a full basement.

Contesting the equity of the \$48,234 improvement assessment for the subject, the appellant requests the assessment rate be reduced to \$10.81 per improvement square foot instead. To bolster the inequity argument, the appellant nominated five class 2-78 properties in the subject's neighborhood to serve as comparators for assessment equity. These properties all included a two-car garage, at least one fireplace, a full basement and air conditioning, with the exception of submission #3. The appellant's selections further varied between 44 and 57 years in building age;

between 2,510 and 2,755 in living square footage; and \$10.71 and \$11.77 per square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$48,234, or \$18.31 per square foot, was equitable in its “Board of Review Notes on Appeal.” In defense of the \$66,000 total subject assessment, the county board of review introduced four two-story, frame-and-masonry structures on the subject’s block as evidence of assessment uniformity. The board of review’s preferred comparators all had air conditioning, a partial basement, one fireplace, and a two-car garage. These properties were also 54 years old and ranged from 2,504 to 2,860 square feet in living area and from \$18.41 to \$20.06 per living square foot in improvement assessment.

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 the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved 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 should consist of 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 surpass this burden of proof.

Board of review comparables #2 and #3 and appellant comparables #2 and #5 best resemble the subject improvement in this record and therefore circumscribe the range of equitable assessments for the subject. Board of review comparables #2 and #3 were identical to each other and the subject improvement in all meaningful respects except size, in which the comparables differed by -40 square feet. On the other hand, appellant comparables #2 and #5 both featured more livable area than the subject but were of unknown distance from the subject. Moreover, appellant comparable #2 lacked one of the subject’s full bathrooms but somewhat mitigated that deficiency with an additional fireplace. Based on this record, the subject improvement would be equitably assessed anywhere from \$10.75 to \$18.97 per living square foot. Because the subject’s \$18.31 per improvement square foot assessment lands within this range, PTAB finds the appellant did not show assessment inequity by clear and convincing evidence and a reduction in the assessment is therefore 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: _____

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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