



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

APPELLANT: Michael Balter  
DOCKET NO.: 22-53014.001-R-1  
PARCEL NO.: 04-07-204-010-0000

The parties of record before the Property Tax Appeal Board are Michael Balter, 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 **No Change** 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:** \$25,840  
**IMPR.:** \$61,268  
**TOTAL:** \$87,108

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 3,782 square feet of living area. The dwelling is 28 years old. Features of the home include a full basement with finished area,<sup>1</sup> central air conditioning, a fireplace and a 3.5-car garage. The property has a 30,400 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-78 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 comparables located within a different assessment neighborhood than the subject and from 0.66 of a mile to

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<sup>1</sup> The board of review disclosed the subject has a full basement with formal recreation room, which was unrefuted by the appellant.

3.47 miles of the subject property. The comparables consist of class 2-78, 2-story dwellings of frame and masonry exterior construction ranging in size from 3,767 to 3,800 square feet of living area. The homes are from 21 to 49 years old. The comparables have partial or full basements with "0" reported for the finished basement area. Each comparable has central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$48,772 to \$60,536 or from \$12.93 to \$15.96 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$54,007 (rounded) or \$14.28 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,108. The subject property has an improvement assessment of \$61,268 or \$16.20 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the subject's same assessment neighborhood and subarea as the subject. The comparables consist of class 2-78, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,546 to 3,837 square feet of living area. The homes are from 8 to 28 years old. The comparables have partial or full basements with three having finished area. Each comparable has central air conditioning and a 2-car or a 3-car garage. Three comparables each have 1 or 2 fireplaces. The comparables have improvement assessments ranging from \$63,915 to \$80,114 or from \$16.66 to \$21.60 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant pointed out the differences in age or exterior construction type between the subject property and board of review comparables #1, #2 and #3.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are located more than 2 miles from the subject and/or in a different assessment neighborhood than the subject. In addition, the Board gives reduced weight to the appellant's comparables #1, #2, #4 and #5 as well as the board of review comparable #3 which differ significantly in age to the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2 and #4. These comparables are located within the subject's assessment neighborhood and are also relatively similar to the subject in dwelling size, age, and most features. These three comparables have improvement assessments ranging from \$63,915 to \$73,516 or from \$16.66 to

\$20.73 per square foot of living area. The subject's improvement assessment of \$61,268 or \$16.20 per square foot of living area falls below the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: \_\_\_\_\_

September 16, 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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