



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

APPELLANT: David Eichstadt
DOCKET NO.: 22-53046.001-R-1 through 22-53046.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Eichstadt, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-53046.001-R-1	04-09-406-015-0000	6,462	12,483	\$18,945
22-53046.002-R-1	04-09-406-016-0000	6,323	12,483	\$18,806

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 two parcels that are improved with a 1-story dwelling of masonry exterior construction containing 1,591 square feet of living area. The dwelling is approximately 69 years old. Features of the home include a full basement and a 1.5-car garage. The parcels are located in Northbrook, Northfield Township, Cook County and is classified as a class 2-03 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 four comparables that are located within the subject's same assessment neighborhood and from 0.23 to 0.94 of a mile from the subject property. The appellant reported the comparables consist of class 2-03, 1-story or 5-story dwellings of masonry exterior construction ranging in size from 1,193 to 1,771 square feet of living area and are 67 to 104 years old. Each comparable has a partial or full

basement, two comparables each have central air conditioning, two comparables each have a fireplace, and three comparables have either a 1-car, 2-car or 2.5-car garage. The comparables have improvement assessments ranging from \$14,411 to \$21,181 or from \$10.87 to \$13.41 per square foot of living area. Based on this evidence, the appellant requested that the subject's combined improvement assessment be reduced to \$24,964 or \$15.69 per square foot of living area.

The appellant's submission included a copy of the Cook County Board of Review final decision for the 2022 assessment year which disclosed the subject's parcels have a combined total assessment of \$37,751. The two parcels have a combined improvement assessment of \$24,966 or \$15.69 per square foot of living area.¹

The board of review submitted its "Board of Review Notes on Appeal" for only one of the parcels under appeal. In support of its contention of the correct assessment, the board of review submitted information on three comparables as the board of review comparable #1 is one of the subject's two parcels under appeal, and thus, will not be further referenced in this decision. Comparables #2 through #4 are located within the same assessment neighborhood code as the subject and within approximately ¼ of a mile from the subject. The three comparables consist of class 2-03, 1-story or 1.5-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,152 to 1,657 square feet of living area and are 70 or 75 years old. Two comparables have a full basement with one having finished area, and one comparable has slab foundation. Two comparables have central air conditioning, and three comparables have either a 1-car or a 1.5-car garage. The board of review indicated "yes" in the grid analysis that comparable #3 has other improvements but did not provide a description for the improvements. The comparables have improvement assessments ranging from \$20,600 to \$31,980 or from \$17.88 to \$26.46 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 compared the different construction type of the board of review comparables #2, #3 and #4 to the subject property.

Conclusion of Law

The appellant 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 provided a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3 and #4 as well as the board of

¹ The Board finds the subject's two parcels have a combined improvement assessment of \$24,966.

review comparables #2 and #4 which are significantly less similar to the subject in story height, dwelling size and/or age than other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and board of review comparable #3 which are most similar to the subject in location, 1-story design, dwelling size and age. However, the appellant's comparable #2 requires downward adjustments for a fireplace and larger garage capacity, whereas the board of review comparable #3 requires upward adjustments for lack of basement foundation, a feature of the subject, and smaller garage capacity when compared to the subject. These two comparables have improvement assessments of \$16,663 and \$31,980 or \$11.37 and \$19.30 per square foot of living area, respectively. The subject's combined total improvement assessment of \$24,966 or \$15.69 per square foot of living area is bracketed by the two best comparables in the record. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject property, 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: October 21, 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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