



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

APPELLANT: Selwyn Marcus  
DOCKET NO.: 22-53149.001-R-1  
PARCEL NO.: 04-16-303-062-0000

The parties of record before the Property Tax Appeal Board are Selwyn Marcus, the appellant(s), 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, 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:** \$67,275  
**IMPR.:** \$124,286  
**TOTAL:** \$191,561

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 one-story dwelling of stucco exterior with 10,179 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a full basement, central air conditioning, two fireplaces and a four-car garage. The property has a 44,850 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five class 2-04 equity comparable properties with varying degrees of similarities to the subject which are located in the same neighborhood code as the subject, but the appellant did not provide proximity to the subject. The improvements ranged: in age from 56 to 69 years; in size from 2,620 to 4,603 square feet of living area; and in

improvement assessment from \$9.53 to \$10.05 per square foot of living area. The appellant submitted the Cook County Board of Review 2022 Assessed Valuations decision indicating a total assessment for the subject property of \$191,561. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal." The total assessment for the subject property is \$191,561, which is the amount indicated for the total assessment in the Board of Review 2022 Assessed Valuations decision. The subject property has an improvement assessment of \$124,286 or \$12.21 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three class 2-09 equity comparable properties with varying degrees of similarities to the subject which are located in different neighborhood codes than the subject and for which the board of review did not provide proximity to the subject. The improvements ranged: in age from 67 to 85 years; in size from 13,385 to 15,736 square feet of living area; and in improvement assessment from \$14.50 to \$23.80 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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 eight equity comparable properties for the Board's consideration in determining assessment equity. After considering all the comparable properties submitted by the parties the Board finds that the comparable properties submitted by the parties lacked sufficient similarities to the subject to allow a thorough analysis to determine if the subject was inequitably assessed. All of the appellant's suggested comparables were of unknown proximity to the subject and all were significantly smaller in square feet of living area than the subject. There were further differences between these suggested comparables and the subject in age, bathrooms, basements, fireplaces, central air conditioning, and garage space. All of board of review's suggested comparables were of unknown proximity to the subject and were much larger in square feet of living area than the subject. In addition, there were differences between the subject and the suggested comparables in age, bathrooms, basements, fireplaces, and garage space.

While this Board finds that the board of review failed to provide evidence of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics to the subject, it is ultimately the appellant's burden of showing inequity in the assessment process by clear and convincing evidence. The appellant failed to do so and based on the record before the Board it is unable to establish a range for determining assessment equity. Accordingly, the Board finds that the appellant failed to show by clear and convincing evidence

that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment on this basis 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: \_\_\_\_\_

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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