



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

APPELLANT: Philip Barras  
DOCKET NO.: 22-53625.001-R-1  
PARCEL NO.: 04-10-201-044-0000

The parties of record before the Property Tax Appeal Board are Philip Barras, 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 **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:** \$12,549  
**IMPR.:** \$32,352  
**TOTAL:** \$44,901

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 1-story dwelling of frame and masonry exterior construction with 2,022 square feet of living area. The home is approximately 65 years old. Features include a partial basement, two fireplaces, and a 2-car garage. The property has a 9,653 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 with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located within the subject's assessment neighborhood code. The comparables are improved with 1-story, class 2-04 dwellings of frame and masonry exterior construction ranging in size from 1,975 to 2,188 square feet of living area. The homes range in age from 67 to 80 years old. Four comparables each have a full or partial basement, one comparable has a slab

foundation, and one comparable has a crawl space foundation. Two comparables each have central air conditioning. Each comparable has one fireplace and a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$19,513 to \$34,283 or from \$8.92 to \$16.90 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$29,966 or \$14.82 per square foot of finished area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision for the 2022 tax year disclosing the subject has a total assessment of \$52,328. The subject has an improvement assessment of \$39,780 or \$19.67 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, two of which are located within the subject's assessment neighborhood code. The comparables are improved with 1-story, class 2-04 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,939 to 2,418 square feet of living area. The homes range in age from 55 to 59 years old. Each comparable has a partial basement, central air conditioning, one fireplace, and a 2-car garage. The comparables have improvement assessments ranging from \$44,026 to \$54,250 or from \$19.67 to \$22.71 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In written rebuttal, the appellant pointed out differences in neighborhood code between the subject property and board of review comparables #2 and #4.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4 which lack a basement foundation, which the subject features, and/or differ substantially from the subject in age. The Board also gives less weight to the appellant's comparables #5 and #6 as well as the board of review comparables which feature central air conditioning, unlike the subject, and/or differ substantially from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 which are overall more similar to the subject in location, design/class, age, dwelling size, and other features. The two best comparables have improvement assessments of \$31,000 and \$32,700 or \$14.95 and \$15.77 per square foot of living area, respectively. The subject's improvement assessment of \$39,780 or \$19.67 per square foot of living area falls above the two

best comparables in this record and appears to be excessive. After considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the appellant demonstrated that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Philip Barras, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602