



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

APPELLANT: Robert Silver
DOCKET NO.: 22-53642.001-R-1
PARCEL NO.: 04-03-203-012-0000

The parties of record before the Property Tax Appeal Board are Robert Silver, 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: \$17,766
IMPR.: \$40,089
TOTAL: \$57,855

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 2,744 square feet of living area. The home is approximately 67 years old. Features include a partial basement, central air conditioning, one fireplace, and a 2-car garage. The property has an 11,844 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-06 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 equity comparables located within the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-06 dwellings of frame and masonry exterior construction ranging in size from 2,760 to 3,109 square feet of living area. The homes range in age from 63 to 73

years old. Four comparables each have a full or partial basement and one comparable has a crawl space foundation. Four comparables each have central air conditioning. Each comparable has one or two fireplaces and a 2-car garage. The comparables have improvement assessments ranging from \$30,500 to \$50,234 or from \$11.05 to \$16.91 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,000. The subject property has an improvement assessment of \$50,234 or \$18.31 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in a different assessment neighborhood code than the subject. The comparables are improved with 2-story, class 2-06 dwellings of frame or masonry exterior construction ranging in size from 2,238 to 3,628 square feet of living area. The homes are either 62 or 67 years old. One comparable has a full basement and two comparables each have a crawl space foundation. Each comparable has central air conditioning and from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$40,417 to \$68,224 or from \$18.06 to \$18.80 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 dwelling size (living area) and exterior construction type between the subject property and board of review comparables #1, #2 and #3.

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 eight suggested comparables for the Board's consideration. The appellant's comparables #2, #3, and #4 as well as the board of review comparables were accorded diminished weight by the Board due to substantial differences from the subject in dwelling size, foundation type, and/or central air conditioning amenity. Further, the board of review comparables are located in a different assessment neighborhood code than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #5 which are overall more similar to the subject in design/class, age, dwelling size, and most features. These comparables have improvement assessments of \$30,500 and \$50,234 or \$11.05 and \$16.91 per square foot of living area, respectively. The subject's improvement assessment of \$50,234 or \$18.31 per square foot of living area matches the appellant's comparable #5 on an overall basis and falls above the two best comparables on a per square foot basis. However, after

considering necessary adjustments to the best comparables for differences, such as age and dwelling size, from 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

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