



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

APPELLANT: Richard Atlas
DOCKET NO.: 22-53765.001-R-1
PARCEL NO.: 04-07-200-038-0000

The parties of record before the Property Tax Appeal Board are Richard Atlas, the appellant, by attorney Amy C. Floyd, Attorney at Law 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: \$17,415
IMPR.: \$46,585
TOTAL: \$64,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely appealed 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

A 2,983 square feet, two-story residence of frame and masonry construction situated on a 11,610 square feet lot in Northbrook, Northfield Township, Cook County constitutes the subject property. The 38-year-old dwelling, which includes a full basement; 2.5 bathrooms; a fireplace; and a two-car garage, is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

Contending assessment inequity as the basis of the appeal, the appellant put forward four two-story, class 2-78 buildings as equity comparables. The comparable properties all included a two-car garage, full basement, a fireplace, and at least 2.5 bathrooms.

In its "Board of Review Notes on Appeal," the county board of review indicated the subject improvement was assessed at \$46,585 (\$15.62 per square foot of living area) for a total assessment of \$64,000. In support of its argument that the subject improvement is correctly assessed, the board

of review supplied information on four equity comparables on the same block as the subject property. The board of review's selections all had at least two bathrooms, a full basement, and a three-car garage.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment 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); Walsh, 181 Ill. 2d at 234 (1998). Proof of unequal treatment in the assessment process should comprise assessment documentation for the 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.

The Board finds the county board of review submitted the best evidence of assessment equity. Each of the board of review comparables were on the same block as the subject property, and (with the exception of comparable #4) were all 38 years old, like the subject. In particular, board of review comparable #1 was the most similar to the subject, with identical bathroom count, living square footage, and garage size. Meanwhile, board of review comparables #2 and #3 only had one fewer half-bathroom and slightly different living square footage than the subject. By contrast, the appellant submitted comparables that were over a mile away from, and at least five years older than, the subject property. The Board concludes that the subject's improvement assessment should fall within the range established by board of review comparables #1 through #3 of \$15.62 to \$16.46 per square foot of living space. As such, the Board concludes that the subject's improvement assessment of \$15.62 per square foot—which precisely matches that of board of review comparable #1—is equitably assessed. Because the appellant did not submit clear and convincing evidence of assessment inequity, 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: _____

August 19, 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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