



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

APPELLANT: David Rubin
DOCKET NO.: 22-54338.001-R-1
PARCEL NO.: 04-10-408-005-0000

The parties of record before the Property Tax Appeal Board are David Rubin, 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 **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: \$11,118
IMPR.: \$121,806
TOTAL: \$132,924

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 an 8,553 square foot parcel of land improved with a 2-year-old, two-story, frame, single-family dwelling containing 4,367 square feet of building area. The property is located in Northbrook, Northfield Township, Cook County, and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables. These properties have either frame or masonry construction. They range: in age from 7 to 27 years old; in size from 4,176 to 4,722 square feet of living area; and in improvement assessment from \$25.84 to \$28.45 per square foot of living area.

The appellant contends that overvaluation is the basis of the appeal. In support of the market value argument, appellant submitted copies of the settlement statement and the transfer declaration, which disclosed the purchase of the subject on January 18, 2019, for \$1,329,244. The settlement statement included listing commissions to realty companies, and the transfer declaration disclosed that the subject was advertised for sale. The petition discloses that the transfer was not between related parties and that the property was advertised for sale. The appellant completed the section of the petition indicating that the property was not sold due to foreclosure or as part of a contract for deed. The petition discloses that the subject is not an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal," disclosing the total assessment for the subject of \$149,335. The subject property has an improvement assessment of \$138,216 or \$31.65 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. These properties are described as two-story with either frame and masonry, frame, or stucco construction. They range in age from 1 to 7 years old; contain from 4,033 to 4,416 square feet of living area; and have an improvement assessment from \$1.30 to \$38.79 per square foot of living area.

In support of its contention of the correct assessment, the board of review provided four sales comparables. The four sales that occurred between November 2020 to December 2022 for \$1,499,900 and \$1,910,000 or \$362.12-\$432.52.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. *Peacock v. Property Tax Appeal Board*, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); *Walsh*, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. *Bazyldo v. Volant*, 164 Ill. 2d 207, 213 (1995). 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 Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3 and #4, and the board of review's comparables #1, #2, #3, and #4. These comparables ranged

in improvement assessment of \$25.84 to \$38.79 per square foot of living area. The subject's improvement assessment of \$31.65 per square foot of living area falls within the range established by the best comparables in this record. These comparables were selected due to age, location, and living area square footage. After considering the differences between the suggested comparables and the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds that 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.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board finds the best evidence of market value to be the purchase of the subject property in January 2019 for a price of \$1,329,244. The appellant submitted evidence of the sale of the subject, and the board of review did not show that the sale was not at arm's-length. In addition, the settlement statement includes realty commissions, and the transfer declaration attests that the subject was listed on the open market. Based on this record, the Board finds the subject property had a market value of \$1,329,244 as of the lien date. Since market value has been determined, the level of assessment of 10% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply, and a reduction in the subject's assessment is warranted.

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

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: _____

February 17, 2026



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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