FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Joyce Gerstein
DOCKET NO.:	22-54455.001-R-1
PARCEL NO.:	04-10-401-040-0000

The parties of record before the Property Tax Appeal Board are Joyce Gerstein, 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:	$51,478
IMPR.:	$51,500
TOTAL:	$102,978

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 exterior construction with 4,113 square feet of living area. The dwelling is approximately 73 years old. Features of the home include an unfinished basement, central air conditioning, 2 fireplaces and a 3-car garage. The property has a 43,886 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 five comparables[1] located within different assessment neighborhood codes, and according to parcel index numbers

[1] Some of the property characteristics not found in the appellant's grid analysis were drawn from the property characteristics printouts provided by the appellant.

(PINs), are located within a different subarea than the subject property. The comparables consist of class 2-04, 1-story or 1½-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,466 to 4,643 square feet of living area. The comparables are 37 to 84 years old. Two comparables have slab foundations, and three comparables have basements with two having finished area. Each comparable has central air conditioning, a fireplace and a 2-car or a 2½-car garage. The comparables have improvement assessments that range from $29,286 to $40,500 or from $7.97 to $8.72 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $34,754 or $8.45 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $102,978. The subject property has an improvement assessment of $51,500 or $12.52 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject property and within the subject's same subarea or approximately ¼ of a mile of the subject property. The comparables consist of class 2-04, 1-story or 1½-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,967 to 4,496 square feet of living area. The homes are 27 to 81 years old. Each comparable has an unfinished basement, central air conditioning, 1 or 2 fireplaces and a 2-car or a 3-car garage. The comparables have improvement assessments that range from $65,652 to $69,450 or from $15.27 to $17.51 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 nine suggested comparables for the Board's consideration with varying degrees of similarity to the subject in location, story height, age, foundation type and/or other features. Nevertheless, the Board gives less weight to the appellant's comparable which are located within a different assessment neighborhood code and subarea, according to the PINs, than the subject property. The Board gives more weight to the board of review comparables that are located within the same assessment neighborhood and subarea as the subject property but require adjustments for varying degrees of similarity in other features. Three of the comparables are from 22 to 46 older in age than the subject dwelling, while the board of review comparable #2 is slightly older than the subject in age but lacks a basement foundation, unlike the subject. Nonetheless, these four comparables have improvement assessments ranging from $65,652 to $69,450 or from $15.27 to $17.51 per square foot of living area, respectively. The subject's improvement assessment of $51,500 or $12.52 per square foot of living area falls below the range established by the board of review's comparables. Based on this record, the Board finds 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 improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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: ____________ ____________

C E R T I F I C A T I O N

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

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