



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

APPELLANT: Michael Nadler  
DOCKET NO.: 22-55529.001-R-1  
PARCEL NO.: 04-16-217-007-0000

The parties of record before the Property Tax Appeal Board are Michael Nadler, the appellant, by attorney Anthony Lewis of the Law Offices of Gary H. Smith 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:** \$27,040  
**IMPR.:** \$129,953  
**TOTAL:** \$156,993

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 is improved with a two-story dwelling of masonry exterior construction with 6,085 square feet of living area. The dwelling was constructed in 2008 and is approximately 14 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a three-car garage. The property has an approximately 20,800 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of

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<sup>1</sup> The board of review disclosed the subject is a class 2-09 property, which was not refuted by the appellant in rebuttal.

\$1,150,000 as of January 1, 2022. The appraisal was prepared by William L. Shulman and Harry M. Fishman, State of Illinois Certified General Real Estate Appraisers. The intended use of the report is to provide an opinion of market value in order to establish an equitable ad valorem tax assessment based on the fee simple property rights.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value using three comparable sales. The comparables are located approximately 1.25 or 1.75 miles from the subject property and have sites that range in size from 20,188 to 39,967 square feet of land area.<sup>2</sup> The comparables are improved with two-story dwellings of masonry, stucco or masonry and frame exterior construction that range in size from 5,305 to 6,368 square feet of living area. The homes range in age from 14 to 32 years old. The comparables each have a full basement, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and either a two-car or a three-car garage. Comparable #2 has an inground swimming pool. The sales occurred from March 2021 to March 2022 for prices ranging from \$1,050,000 to \$1,200,000 or from \$176.66 to \$197.93 per square foot of living area, including land. The appraisers adjusted the comparables for differences from the subject in site size, quality of construction, age, gross living area, basement finish, and other features to arrive at adjusted prices ranging from \$1,070,700 to \$1,154,105 and opined an estimated value for the subject of \$1,150,000.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$115,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,074. The subject's assessment reflects a market value of \$1,640,740 or \$269.64 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparables described as class 2-09 properties that are located approximately ¼ of a mile from the subject or within the subject's subarea, one of which has the same assessment neighborhood code as the subject and one comparable is located along the same street as the subject property.<sup>3</sup> The comparables have sites that range in size from 15,766 to 20,035 square feet of land area and are improved with two-story dwellings of masonry exterior construction ranging in size from 5,760 to 6,910 square feet of living area. The dwellings are from 16 to 18 years old. The comparables each have a full basement, three of which have finished area. Each comparable has central air conditioning, from two to five fireplaces and either a three-car or a four-car garage. Comparable #2 reportedly has other improvements but no description of the improvements was provided. The sales occurred from December 2020 to July 2021 for prices ranging from \$1,485,000 to \$1,750,000 or from \$248.49 to \$260.42 for per square foot of living

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<sup>2</sup> The appraisers described the comparables with Property Index Numbers (PINs) that begin with 04-03, indicating these three properties are located in section 3, whereas the subject's PIN begins with 04-16, indicating the subject is located in section 16.

<sup>3</sup> The board of review comparables are described with PINs that begin with 04-16, indicating these four properties are located in section 16, like the subject property.

area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The appellant submitted an appraisal of the subject property estimating a market value of \$1,150,000 as of January 1, 2022, and the board of review submitted four comparable sales to support their respective positions before the Board.

The Board has given less weight to the value conclusion in the appellant's appraisal report. The board finds it problematic that the appellant's appraisers chose three comparables that are located more than a mile away from the subject when there were other comparables that were located in closer proximity to the subject that were utilized by the board of review. Moreover, appraisal comparable #2 is 18 years older than the subject dwelling and appraisal comparable #3 is 13% smaller than the subject dwelling. These factors undermine the credibility of the appraiser's conclusion of value. However, the Board will analyze the raw sales data of the comparables.

The record contains a total of seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's appraisal comparables due to their distant locations from the subject being more than one mile away. Additionally, the appraisal comparables #2 and #3 differ from the subject in age and size, respectively. The Board has given reduced weight to board of review comparable #3 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of the market value to be board of review comparables #1, #2 and #4, which are overall more similar to the subject in location based on parcel number, dwelling size, design, age and some features. These three comparables sold from December 2020 to July 2021 for prices ranging from \$1,485,000 to \$1,600,000 or from \$248.49 to \$260.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,640,740 or \$269.64 per square foot of living area, land included, which is greater than the three best comparables in the record both in terms of overall market value and on a price per square foot of living area, including land, basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds 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



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

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