



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

APPELLANT: Mark Umlauf  
DOCKET NO.: 23-21877.001-R-1  
PARCEL NO.: 05-19-323-015-0000

The parties of record before the Property Tax Appeal Board are Mark Umlauf, the appellant, by attorney Michael R. O'Malley 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:** \$11,840  
**IMPR.:** \$57,160  
**TOTAL:** \$69,000

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 2023 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 two-story dwelling of frame exterior construction with 2,768 square feet of living area. The dwelling is approximately 22 years old. Features of the property include a full basement,<sup>1</sup> central air conditioning, a fireplace and a 2-car garage. The property has a 7,400 square foot site and is located in Northfield, New Trier Township, Cook County. The subject is classified as a class 2-78 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 that have the same assessment neighborhood code as the subject property. The

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<sup>1</sup> The parties differ as to the description of the subject's basement. The appellant reported the subject's basement is finished with a recreation room, whereas the board of review reported the basement is unfinished.

comparables are class 2-78 properties improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,620 to 2,902 square feet of living area. The dwellings range in age from 34 to 54 years old. The comparables each have a full basement, two with finished area. Each comparable has central air conditioning, a fireplace and a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from \$37,538 to \$42,080 or from \$13.69 to \$14.75 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$40,717 or \$14.71 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 \$69,000. The subject property has an improvement assessment of \$57,160 or \$20.65 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 that have the same assessment neighborhood code as the subject property, two of which are located approximately  $\frac{1}{4}$  of a mile from the subject. The comparables are class 2-78 properties improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,485 to 3,086 square feet of living area. The dwellings range in age from 12 to 23 years old. The comparables each have a full basement, two with finished area. Each comparable has central air conditioning, one or two fireplaces and either a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$51,489 to \$77,798 or from \$20.72 to \$26.38 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables due to their significantly older dwelling ages, when compared to the subject.

The Board finds the best evidence of assessment equity to be the four comparables submitted by the board of review, which are overall more similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments that range from \$51,489 to \$77,798 or from \$20.72 to \$26.38 per square foot of living area. The subject's improvement assessment of \$57,160 or \$20.65 per square foot of living area falls within the range established by the best comparables in the record in terms of overall improvement assessment but below the range on a per square foot of living area basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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 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: \_\_\_\_\_

July 21, 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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