



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

APPELLANT: David Weiss
DOCKET NO.: 23-43863.001-R-1 through 23-43863.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Weiss, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC, in Northbrook, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-43863.001-R-1	10-17-429-008-0000	5,363	30,927	\$36,290
23-43863.002-R-1	10-17-429-043-0000	2,000	3,436	\$5,436

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 two parcel property is improved with a two-story dwelling of masonry exterior construction with 2,262 square feet of living area. The dwelling is approximately 66 years old. Features include a concrete slab foundation, central air conditioning, one fireplace and a one-car garage. The property is reported to have a combined 6,125 square foot site¹ and is located in Morton Grove, Niles Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvements of both parcels as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same 31 assessment neighborhood code as the subject property

¹ The board of review reported data a smaller lot size of 4,125 square feet, likely only for one parcel.

with comparables located from .7 of a mile to 2.3-miles from the subject. The comparables are improved with class 2-06 two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,227 to 2,507 square feet of living area. The homes range in age from 68 to 70 years old. The homes have either a crawl-space or concrete slab foundation. Features include central air conditioning and a 1-car, 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$31,420 to \$33,735 or from \$13.04 to \$14.59 per square foot of living area.

The appellant submitted a copy of the final decision issued by the Cook County Board of Review concerning the 2023 assessment year for the two parcels depicting total assessments of \$36,290 for parcel #1 (PIN 10-17-429-008-0000) and total assessment of \$5,436 for parcel #2 (PIN 10-17-429-043-0000).² As part of the Addendum to this appeal petition, the appellant reported parcel #1 has an improvement assessment of \$30,927 while parcel #2 has an improvement assessment of \$3,436 resulting in a total improvement assessment of \$34,363 or \$15.19 per square foot of living area.

Based on the foregoing evidence, the appellant requested that the improvement assessments of both parcels be reduced for a combined improvement assessment of \$31,193 or \$13.79 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" providing assessment information on parcel #1 (PIN 10-17-429-008-0000).

The board of review submitted information on four equity comparables located in assessment neighborhood code 31, the same as the subject property and ¼ of a mile from the subject. The comparables are improved with class 2-06 two-story dwellings of frame and masonry exterior construction. The homes are 62 to 70 years old and range in size from 2,252 to 2,337 square feet of living area. Each comparable has a full or partial basement, three of which have finished area, central air conditioning, and a 1.5-car or a 2-car garage. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$39,875 to \$43,687 or from \$17.06 to \$19.01 per square foot of living area.

Based on the foregoing 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

² The final decision of the Cook County Board of Review does not allocate separate assessments for land and improvement(s) but only reports the combined total assessment for each parcel.

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 eight suggested comparables for the Board's consideration. The Board gives less weight to appellant's comparables #2 and #4, due to their distances from the subject of 2.3 to 2.2-miles, respectively, when other comparables in the record are closer to the subject in proximity.

The Board finds the best evidence of assessment equity in the record consists of the appellant's comparables #1 and #3 along with the board of review comparables, which are each similar to the subject in classification, age, story height, central air conditioning, and some other features. The Board finds the comparables necessitate adjustments for differences in dwelling size, foundation type, lack of a fireplace and/or garage size when compared to the subject. The best comparables have improvement assessments ranging from \$31,420 to \$43,687 or from \$13.04 to \$19.01 per square foot of living area. The subject's combined improvement assessment of \$34,363 or \$15.19 per square foot of living area falls within the range of the best comparables in the record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject to make the comparables more similar to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and reductions in the subject's assessments are 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: October 21, 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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