



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

APPELLANT: Seth Kramer
DOCKET NO.: 23-44310.001-R-1
PARCEL NO.: 10-23-131-023-0000

The parties of record before the Property Tax Appeal Board are Seth Kramer, 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:

LAND: \$7,425
IMPR.: \$24,575
TOTAL: \$32,000

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 1.5-story dwelling of frame and masonry exterior construction with 1,402 square feet of living area. The dwelling was built in 1972 and is approximately 71 years old. Features include a slab foundation and central air conditioning. The property has a 5,500 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-03 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 four equity comparables located within the subject's assessment neighborhood code and from 0.2 of a mile to 3.1 miles from the subject. The comparables are improved with class 1-story, 2-03 dwellings of frame and masonry exterior construction ranging in size from 1,491 to 1,568 square feet of living area. The homes range in age from 66 to 73 years old. Two comparables each have a full basement and two

comparables each have a slab foundation. Each comparable has central air conditioning. Two comparables each have one or two fireplaces. Two comparables each have a 1-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$25,210 to \$26,406 or from \$16.54 to \$17.09 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$23,596.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,000. The subject property has an improvement assessment of \$24,575 or \$17.53 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 located within the subject's assessment neighborhood code. Three comparables are located on the same tax block as the subject, one of which is also along the same street, and one comparable is ¼ of a mile from the subject. The comparables are improved with 1-story or 1.5-story, class 2-03 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,100 to 1,430 square feet of living area. The dwellings range in age from 62 to 70 years old. Three comparables each have a full basement and one comparable has a slab foundation. Three comparables each have central air conditioning. Two comparables each have a 2-car garage. The comparables have improvement assessments that range from \$22,220 to \$28,412 or from \$18.58 to \$22.27 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 record contains eight suggested equity comparables for the Board's consideration. The Board finds seven of these comparables are reported to be 1-story homes, in contrast to the subject's 1.5-story design. Nevertheless, the Board gives less weight to appellant's comparables #1, #3, and #4 as well as board of review comparables #3 and #4 which feature a garage, an amenity the subject lacks and/or are located less proximate to the subject than other comparables. The Board gives less weight to board of review comparable #1 which differs substantially from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and board of review comparable #3 which are most similar to the subject in location, class, age, and dwelling size with varying degrees of similarity in other features. The best comparables have improvement assessments of \$26,406 and \$26,575 or \$16.84 to \$18.58 per square foot of living area. The subject's improvement assessment of \$24,575 or \$17.53 per square foot of living area falls below the two best comparables in this record on an overall improvement assessment basis and is bracketed by them on a per square foot basis. After considering adjustments to the two 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 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: _____

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Seth Kramer, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602