



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

APPELLANT: David Sklar
DOCKET NO.: 23-45298.001-R-1
PARCEL NO.: 10-14-127-001-0000

The parties of record before the Property Tax Appeal Board (PTAB) are David Sklar, 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, PTAB 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: \$24,827
IMPR.: \$57,172
TOTAL: \$81,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely appealed a Cook County Board of Review decision 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

A 3,646 square feet, two-story residence of frame and masonry construction built on a 14,187 square feet lot in Evanston, Niles Township, Cook County constitutes the subject property. The 73-year-old home, a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance, contains 2.5 bathrooms, a fireplace, central air conditioning, a full basement, and an attached two-car garage.

Contesting the \$57,172 subject improvement assessment as inequitable, the appellant requests the assessment be reduced to \$14.69 per living square foot instead. To show that the subject improvement was not on par with comparable properties, the appellant furnished information on four class 2-06 properties within .2 miles of the subject as assessment benchmarks. The appellant's selections all included air conditioning, frame and masonry construction, one to two fireplaces, at least a 1.5-car garage, and a full or partial basement. The comparables ranged in

age from 70 to 74 years in building age; from 2.5 to 3.5 bathrooms; from 3,692 to 4,055 square feet in living space; and from \$14.09 to \$15.00 per living square foot in improvement assessment.

In its “Board of Review Notes on Appeal,” the county board of review responded that the subject improvement was appropriately assessed at \$57,172, or \$15.68 per living square foot. To support the total subject assessment of \$81,999, the board of review provided details on four frame and masonry properties within a quarter mile of the subject. These suggested comparables each included air conditioning; a full or partial basement; two fireplaces; 1.5- to 2.5-car garage; and two to 3.5 bathrooms. The board of review’s comparators for assessment equity had between 3,536 and 3,692 square feet in living space and between \$14.88 and \$18.63 in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When an appeal is based on unequal treatment in the assessment, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of assessment documentation for the 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

The following properties are most similar to the subject and provide the best evidence of assessment equity in this record: appellant comparables #2 through #4, and board of review comparables #1, #3, and #4. Appellant comparables #2 and #3 exactly matched the subject’s bathroom count, garage size, and air conditioning inclusion, while comparable #4 also identically matched these features except for a slightly smaller garage. The appellant’s comparables were also proximal to the subject property in location, improvement size, and building age. Similarly, board of review comparables #1 and #3 strongly resembled the subject in bathroom count, improvement square footage, and air conditioning presence. Though board of review comparable #1 had an older building and slightly smaller garage, it had one more fireplace and a larger improvement than the subject property. Meanwhile, board of review comparable #4 contained an extra fireplace and larger garage relative to the subject, which partially offset the comparable’s lesser bathroom functionality and smaller living area and basement. Given the evidence in the record, the subject improvement would be equitably assessed anywhere between \$14.79 to

\$17.13 per livable square foot. Because the subject's improvement assessment of \$15.68 lands within this range, PTAB finds the appellant did not show by clear and convincing evidence that the subject assessment was inequitable or that a reduction thereof is 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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