



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

APPELLANT: Matthew & Amy Engstrom
DOCKET NO.: 23-49979.001-R-1 through 23-49979.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Matthew & Amy Engstrom, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-49979.001-R-1	10-15-313-007-0000	8,944	33,496	\$42,440
23-49979.002-R-1	10-15-313-008-0000	5,085	22,331	\$27,416

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two parcels improved with a 2-story dwelling of masonry exterior construction with 3,323 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a slab foundation, central air conditioning, a fireplace and a 2-car garage. The property has a 7,454 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located .7 or .9 of a mile from the subject. The comparables are class 2-06 properties improved with 2-story dwellings of masonry exterior construction that are 64 to 69 years old and range in size from 3,024 to 3,595 square feet of living area. The comparables each

have a partial or a full basement, central air conditioning, one fireplace and a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$45,331 to \$53,903 or \$14.99 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for one of the subject's parcels. The appellants submitted the board of review final decision for both parcels disclosing the subject property has a combined total assessment of \$69,856. The subject property has a combined improvement assessment of \$55,827 or \$16.80 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 on the same block or a ¼ of a mile from the street. The comparables are class 2-06 properties improved with 2-story dwellings of masonry exterior construction that are 62 to 68 years old and range in size from 2,655 to 3,344 square feet of living area. The comparables each have a partial or a full basement, three with finished area. Each comparable has central air conditioning and a 1-car or a 2-car garage. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$50,381 to \$58,970 or from \$17.23 to \$18.98 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 seven equity comparables for the Board's consideration. The Board gives less weight to board of review comparable #4 due to its considerably smaller dwelling size when compared to the subject. The Board finds the remaining comparables have varying degrees of similarity to the subject in location, age, dwelling size and features. Each comparable has a basement which is a feature the subject lacks. Notwithstanding, the Board gives more weight to board of review comparables #1, #2 and #3 which are more similar to the subject in location and dwelling size than the comparables submitted by the appellant. The board of review comparables had improvement assessments that ranged from \$50,381 to \$58,970 or from \$17.23 to \$17.63 per square foot of living area. The subject's improvement assessment of \$55,827 or \$16.80 per square foot of living area falls within the range established by the best comparables in this record on an overall basis and below the range on a per square foot basis. After considering adjustments to the best comparables for differences such as foundation and garage amenity when compared 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 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: _____

September 15, 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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