FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bradley Stevenson
DOCKET NO.: 23-50429.001-R-1
PARCEL NO.: 04-09-411-057-0000

The parties of record before the Property Tax Appeal Board are Bradley Stevenson, 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 ***a reduction*** 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:	$15,840
IMPR.:	$60,890
TOTAL:	$76,730

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 3,866 square feet of living area. The dwelling is approximately 57 year old. Features of the property include a crawl space foundation, central air conditioning, a fireplace and a two-car garage. The property has a 9,900 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-08 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. The comparables are class 2-08 properties improved with two-story dwellings of frame, stucco or frame and masonry exterior construction ranging in size from 4,021 to 4,511 square feet of living area.

Four dwellings range in age from 18 to 28 years old. No dwelling age was provided for comparable #4. Each comparable has a full basement with finished area, central air conditioning, one or four fireplaces and from a two-car to a three-car garage. The comparables have improvement assessments that range from $45,449 to $64,682 or from $11.05 to $14.34 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $44,420 or $11.49 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 $86,000. The subject property has an improvement assessment of $70,160 or $18.15 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 and are located within the same block and along the same street or approximately ¼ of a mile from the subject property. The comparables are class 2-08 properties improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,860 to 4,165 square feet of living area. The dwellings range in age from 1 to 24 years old. The comparables each have a full basement, two with finished area. Each comparable has central air conditioning, one or two fireplaces and a two-car to a three-car garage. The comparables have improvement assessments that range from $80,160 to $113,000 or from $20.42 to $29.27 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The parties submitted nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3 and #5, as well as board of review comparables #1, #2 and #3 which are less similar to the subject in dwelling size and/or age, than other comparables in the record. The Board has also given less weight to the appellant's comparable #4 since no dwelling age was provided in order to allow the Board to make a meaningful comparison with the subject.

The Board finds the appellant's comparable #1 and board of review comparable #4 have the same assessment neighborhood code as the subject and are similar to the subject in dwelling size and design. The Board finds each dwelling is 30 or 33 years newer than the subject and has a basement foundation, suggesting downward adjustments for these differences would be required to make them more equivalent to the subject. Nevertheless, the comparables have improvement assessments of $45,449 and $80,160 or $11.05 and $20.42 per square per square foot of living area, respectively. The subject's improvement assessment of $70,160 or $18.15 per square foot of living area is bracketed by the two the best comparables in the record. However, after considering adjustments to the best comparables for differences from the subject in age, foundation and other features, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment is warranted.

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: ____________ ____________

C E R T I F I C A T I O N

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

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