



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

APPELLANT: Carolyn G. & Ralph Cram  
DOCKET NO.: 23-52052.001-R-1  
PARCEL NO.: 04-10-201-063-0000

The parties of record before the Property Tax Appeal Board are Carolyn G. & Ralph Cram, 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:

**LAND:** \$22,783  
**IMPR.:** \$45,093  
**TOTAL:** \$67,876

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 a multi-level dwelling of frame and masonry exterior construction with 1,778 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a partial basement, central air conditioning, two fireplaces, and a 2-car garage. The property has a 17,526 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located from .5 of a mile to 1.9 miles from the subject. The comparables consist of multi-level class 2-34 dwellings of frame and masonry exterior construction containing either 1,758 or 2,032 square feet of living area. The homes range in age from 62 to 66 years old. Each

dwelling has a fireplace, a partial basement, and a 2-car garage. Two comparables have central air conditioning. The comparables have improvement assessments ranging from \$38,320 to \$48,222 or from \$21.80 to \$23.73 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$40,556 or \$22.81 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 \$67,876. The subject property has an improvement assessment of \$45,093 or \$25.36 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, three of which are within .25 of a mile of the subject. The comparables consist of multi-level class 2-34 dwellings of frame and masonry exterior construction ranging in size from 1,404 to 1,563 square feet of living area. The homes are 63 to 67 years old. Each dwelling has a partial basement, central air conditioning, and a fireplace. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$44,023 to \$80,322 or from \$30.55 to \$56.76 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the comparables submitted by the appellants, which differ from the subject in dwelling size, location, and/or lack central air conditioning, a feature of the subject. The Board also gives less weight to the board of review's comparable #3, which lacks a garage, a feature of the subject. The Board finds the board of review's three remaining comparables are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments ranging from \$49,866 to \$80,322 or from \$34.80 to \$56.76 per square foot of living area. The subject's improvement assessment of \$45,093 or \$25.36 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants 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: June 16, 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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