



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

APPELLANT: Richard Smith
DOCKET NO.: 24-20211.001-R-1
PARCEL NO.: 11-07-112-026-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Richard Smith, 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 **A Reduction** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$13,700
IMPR.: \$59,702
TOTAL: \$73,402

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from 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 2024 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 2,498 square feet, two-story building of frame and masonry construction on a 5,480 square feet lot in Evanston of Evanston Township, Cook County. The 120-year-old, class 2-06 property under the Cook County Real Property Assessment Classification Ordinance included 1.5 bathrooms, a slab foundation, air conditioning, and a two-car garage.

The appellant contends assessment inequity as the basis of the appeal, arguing that the assessment should be reduced to \$22.49 per improvement square foot. To show that the subject assessment is not uniform, the appellant proposed four class 2-06 properties within .3 miles of the subject as equity comparables. These suggested comparators had one to 2.5 bathrooms, air conditioning, and a full basement. The appellant's selections further ranged between 119 and 146 years in building age; 2,210 and 2,829 in living square footage; and \$21.00 and \$23.32 per improvement square foot in assessment.

The board of review responded that the subject improvement was fairly assessed at \$60,027, or \$24.03 per living square foot in its “Notes on Appeal.” In defense of the \$73,727 total subject assessment, the county board of review offered information about four masonry improvements within a quarter mile of the subject as assessment benchmarks. The board of review’s preferred comparables all featured 1.5 to 2.5 bathrooms, no air conditioning, and a full or partial basement. These improvements were 95 to 102 years old; 2,268 to 2,490 square feet in area; and \$24.89 to \$28.21 per living square foot in 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 mandate 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 a property tax appeal is based on unequal treatment in the assessment, appellants 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 required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant met this burden of proof.

Because none of the board of review’s comparables included air conditioning or otherwise approximated the subject’s amenities, appellant comparables #2 through #4 comprise the best evidence of assessment equity in this record. While appellant comparable #2 through #4 all contained less living space than the subject, comparator #2 mitigated its deficiency with an extra full bathroom and larger garage, while comparable #3’s full basement partially compensated for the missing 1.5 bathrooms relative to the subject. Finally, appellant comparable #4 lacked the subject’s garage and fireplace but did upgrade the subject’s half bathroom to a full bathroom. Given these comparators, the subject would be equitably assessed anywhere between \$22.80 and \$23.32 per improvement square foot. As the subject’s \$24.03 per improvement square foot assessment exceeds the high end of this range, PTAB finds the appellant showed assessment inequity such that the total subject assessment shall be reduced to \$73,402.

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:

May 19, 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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