



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

APPELLANT: Bradley Stevenson
DOCKET NO.: 24-37378.001-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.: \$61,392
TOTAL: \$77,232

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 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 two-story dwelling of frame exterior construction with 3,866 square feet of living area. The dwelling is approximately 60 year old. Features of the property include a concrete slab foundation, central air conditioning, a fireplace and a 2-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 masonry or frame and masonry exterior construction ranging in size from 3,840 to 4,990 square feet of living area. The

dwelling are from 24 to 27 years old. Each comparable has a full basement with finished area, central air conditioning, a fireplace and either a 2-car, a 3-car or a 4-car garage. The comparables have improvement assessments that range from \$63,392 to \$80,163 or from \$14.62 to \$17.44 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$61,392 or \$15.88 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/or along the same street as the subject property. The comparables are class 2-08 properties improved with two-story dwellings of frame or masonry exterior construction ranging in size from 3,896 to 4,347 square feet of living area. The dwellings range in age from 17 to 33 years old. The comparables each have a full basement, two with finished area. Each comparable has central air conditioning, one to three fireplaces and either a 2-car, a 2.5-car or a 3-car garage. The comparables have improvement assessments that range from \$72,488 to \$95,634 or from \$18.61 to \$22.00 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 #1, #2 and #4, as well as board of review comparables #2 and #3 which are less similar to the subject in dwelling size and/or age, than other comparables in the record.

The Board finds the appellant's comparables #3 and #5, along with board of review comparables #1 and #2 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 from 27 to 35 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 \$64,076 and \$80,160 or \$15.88 and \$20.42 per square per square foot of living area. The subject's improvement assessment of \$70,160 or \$18.15 per square foot of living area falls within the range established by the best comparables in the record. However, after considering adjustments to the best comparables for differences from

the subject dwelling 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 commensurate with the appellant's request 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: _____

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: _____

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

AGENCY

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