



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

APPELLANT: David Goldberg  
DOCKET NO.: 08-25929.001-R-1  
PARCEL NO.: 04-09-110-013-0000

The parties of record before the Property Tax Appeal Board are David Goldberg, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction<sup>1</sup> 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:** \$12,636  
**IMPR.:** \$72,390  
**TOTAL:** \$85,026

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 2-story dwelling of frame and masonry construction containing 3,810 square feet of living area. The dwelling is 42 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 12,150 square foot site and is located in Northbrook, Northfield Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as 2-story dwellings of frame and masonry construction that range in size from 3,824 to 4,110 square feet of living area. The dwellings range in age from 39 to 40 years. Each comparable has the same neighborhood code as the subject property. Features of the comparables include partial basements, one with finished area; central air conditioning, fireplaces and 2-car garages. The comparables have improvement assessments ranging from \$71,815 to \$77,299 or from \$18.49 to \$19.19 per square foot of living area.

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<sup>1</sup> This is the improvement assessment after considering the purported home improvement exemption.

The subject's improvement assessment is \$83,820 or \$22.00 per square foot of living area.<sup>2</sup> Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$63,837 or \$16.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with 2-story dwellings of frame and masonry construction that range in size from 3,923 to 4,741 square feet of living area. The dwellings range in age from 28 to 35 years. Each has the same neighborhood code as the subject property. Features of the comparables include full or partial unfinished basements, central air conditioning, fireplaces and 2 or 2½-car garages. These properties have improvement assessments ranging from \$71,479 to \$86,357 or from \$18.21 to \$20.28 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant cited differences between the board of review comparables and the subject related to age, size and basements.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds the appellant's comparables #2 and #3 and the board of review comparables #2, #3 and #4 are the most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$18.22 to \$20.28 per square foot of living area. The subject's improvement assessment, after application of the home improvement

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<sup>2</sup> The appellant contends a home improvement exemption has been applied to the subject. The appellant argues that adding back the value of this exemption results in an improvement assessment for the subject of \$24.06 per square foot of living area. The appellant provided no documentation supporting the contention that the subject property was receiving a home improvement exemption.

exemption, of \$22.00 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: June 21, 2013

*Allen Castrovillari*

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 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 the subsequent year 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.

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.