



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

APPELLANT: Thomas Frenkel  
DOCKET NO.: 19-55725.001-R-1  
PARCEL NO.: 18-03-405-029-0000

The parties of record before the Property Tax Appeal Board are Thomas Frenkel, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:** \$4,733  
**IMPR.:** \$53,586  
**TOTAL:** \$58,319

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2019 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-story dwelling of frame exterior construction with 3,224 square feet of living area. The dwelling is approximately 3 years old.<sup>1</sup> Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has an 8,232 square foot site and is located in Brookfield, Lyons Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity

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<sup>1</sup> The parties differ regarding the subject's age. The Board finds the best evidence of age is found in the appellant's evidence, as the appellant filed appeals with the Board for the 2017 and 2018 tax years, indicating the subject was built before 2018.

comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, Class 2-78 homes of masonry or frame and masonry exterior construction ranging in size from 2,858 to 3,368 square feet of living area. The dwellings are 10 or 31 years old. Two homes have a basement, one of which has finished area, and two homes each have a crawl space foundation. Each home has central air conditioning, a fireplace, and a 2-car garage. The comparables have improvement assessments ranging from \$29,838 to \$31,962 or from \$9.19 to \$10.89 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,319. The subject property has an improvement assessment of \$53,586 or \$16.62 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 in Brookfield or LaGrange, one of which is within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, Class 2-78 homes of frame exterior construction ranging in size from 2,123 to 3,392 square feet of living area. The dwellings are 1 or 4 years old. Each home has a basement, two of which have finished area, central air conditioning, and a 2-car or a 2.5-car garage. Three homes have central air conditioning. The comparables have improvement assessments ranging from \$44,378 to \$71,237 or from \$17.00 to \$22.22 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #2, #3, and #4, which are located in different cities than the subject, and to the board of review's comparable #1, which is a substantially smaller home than the subject. The Board also gives less weight to the appellant's comparables #1 and #2, which are significantly older homes than the subject and each have a crawl space foundation compared to the subject's finished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4, which are more similar to the subject in dwelling size, location, and some features, although these comparables are smaller and older homes than the subject and one of these comparables lacks finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables have improvement assessments of \$29,838 and \$31,113 or \$9.65 and

\$10.89 per square foot of living area, respectively. The subject's improvement assessment of \$53,586 or \$16.62 per square foot of living area falls above the two best comparables in this record, but appears to be supported after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size, age, and basement finish. Based on this record, the Board finds the appellant 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.



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Chairman



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Member



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Member



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Member



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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 21, 2024



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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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