



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

APPELLANT: James Bowler  
DOCKET NO.: 20-20158.001-R-1  
PARCEL NO.: 23-05-201-150-0000

The parties of record before the Property Tax Appeal Board are James Bowler, 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, 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:** \$3,421  
**IMPR.:** \$17,568  
**TOTAL:** \$20,989

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 2020 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 is improved with a two-story dwelling of frame and masonry exterior construction containing 1,920 square feet of living area. The dwelling is approximately 21 years old. Features of the home include a full basement with a recreation room, central air conditioning, one fireplace, 2½ bathrooms, and a two-car attached garage. The property has a 2,975 square foot site located in Willow Springs, Palos Township, Cook County. The subject is classified as a class 2-95 townhome or rowhouse 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 four equity comparables composed of class 2-95 properties of frame and masonry exterior construction each with 2,426 square feet of living area. The homes were 19 or 21 years old. Each property has a

basement with a recreation room, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and an attached two-car garage. These properties have the same assessment neighborhood code as the subject. Their improvement assessments range from \$18,387 to \$18,720 or from \$7.58 to \$7.72 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$14,669.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,989. The subject property has an improvement assessment of per square \$17,568 or \$9.15 foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story or two-story dwellings of frame and masonry exterior construction that range in size from 1,430 to 1,998 square feet of living area. The homes range in age from 19 to 25 years old. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, 2½ bathrooms, and a two-car garage. The comparables have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$17,711 to \$19,495 or from \$9.76 to \$12.39 per square foot of living area. The board of review contends these improvement assessments support the correctness of the subject's assessment.

### **Conclusion of Law**

The appellant 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 Board finds the best evidence of assessment equity to be board of review comparables #2, #3, and #4 as these properties are most similar to the subject in dwelling size. The comparables are also similar to the subject property in location, style, age, and most features. These three comparables have improvement assessments of either \$18,950 or \$19,495 and \$9.76 or \$9.87 per square foot of living area. The subject's improvement assessment of \$17,568 or \$9.15 per square foot of living area falls below the improvement assessments of the best comparables in this record demonstrating the subject is not being inequitably assessed. Less weight is given the remaining comparables submitted by the parties due to differences from the subject dwelling in size and/or style. 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.



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 21, 2024



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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