



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

APPELLANT: Sara Jerome  
DOCKET NO.: 20-20694.001-R-1  
PARCEL NO.: 02-35-108-010-0000

The parties of record before the Property Tax Appeal Board are Sara Jerome, the appellant, by Amy C. Floyd, Attorney at Law 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 **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:** \$7,147  
**IMPR.:** \$31,687  
**TOTAL:** \$38,834

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 consists of a one-story dwelling of masonry exterior construction with 2,734 square feet of living area. The dwelling is approximately 48 years old. The home features a partial unfinished basement, central air conditioning, one fireplace, and a two-car garage. The property has a 20,420 square foot site and is located in Rolling Meadows, Palatine Township, Cook County. The subject is classified as a class 2-04 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 that have the same assessment neighborhood code as the subject but did not disclose the proximity of the comparables to the subject property. The comparables are improved with class 2-04, 1.5-1.9-story or one-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,535 to 2,914 square feet of living area. The

dwelling are from 42 to 57 years old. Each comparable has a partial or a full unfinished basement, central air conditioning, and one fireplace. The appellant did not disclose whether the comparables have garages, and the exterior photographs of the comparables provided by the appellant were inconclusive as to whether any of the homes featured a garage. The comparables have improvement assessments that range from \$20,171 to \$29,731 or from \$7.96 to \$10.26 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$25,727.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,834. The subject property has an improvement assessment of \$31,687 or \$11.59 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 are located within the same assessment neighborhood code and the same block as the subject. Two comparables are also located on the same street as the subject. The comparables are improved with class 2-04, one-story dwellings of masonry exterior construction ranging in size from 2,218 to 2,813 square feet of living area. The dwellings are from 44 to 55 years old. Each comparable has a partial basement, one of which has finished area, central air conditioning, one fireplace, and a two-car garage. The comparables have improvement assessments that range from \$27,898 to \$32,631 or from \$11.60 to \$13.11 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 parties submitted eight suggested comparables for the Board's consideration, which the Board finds are similar to the subject in neighborhood code and age but have varying degrees of similarity to the subject in other property characteristics. Nevertheless, the Board gives diminished weight to the appellant's comparables for which location proximity and garage amenity data were not supplied by the appellant which is needed by the Board to conduct a meaningful analysis of the comparables in relation to the subject property. Moreover, two of the appellant's differ from the subject in design. The Board also gives less weight to board of review comparable #1 that has a basement finish, unlike the subject's unfinished basement. The Board gives more weight to the board of review comparables #2, #3 and #4 that are located within the same neighborhood code, block and/or street as the subject and are identical or relatively similar to the subject in most property characteristics, except for the comparables 15% to 19% smaller dwelling sizes when compared to the subject. These three comparables have improvement assessments ranging from \$27,898 to \$29,212 or from \$12.56 to \$13.11 per square

foot of living area. The subject's improvement assessment of \$31,687 or \$11.59 per square foot of living area falls above the improvement assessments of the best comparables in this record on an overall improvement assessment basis and below on a per-square-foot basis which is logical given the subject's larger dwelling size. After considering the economies of scale and appropriate adjustments to the best comparables for differences from the subject, 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: \_\_\_\_\_

April 15, 2025



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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