



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

APPELLANT: Jennifer Wertheimer
DOCKET NO.: 21-20461.001-R-1
PARCEL NO.: 05-33-116-083-0000

The parties of record before the Property Tax Appeal Board are Jennifer Wertheimer, 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: \$10,500
IMPR.: \$45,622
TOTAL: \$56,122

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 2021 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 and masonry construction with 3,066 square feet of living area which is approximately 44 years old.¹ Features of the home include 3½ baths, a full unfinished basement, central air conditioning, one fireplaces, and a 2-car garage. The property has an 8,400 square foot site and is located in Chicago, New Trier Township, Cook County. The subject is classified as a class 2-78 property² 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

¹ Some descriptive information not provided by the appellant was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

² Two-or-more story residence, up to 62 years of age, containing from 2,001 to 3,800 square feet of living area.

comparables located in the same assessment neighborhood code as the subject property. The comparables consist of class 2-78 dwellings of frame and masonry construction ranging in size from 2,850 to 3,072 square feet of living area and ranging in age from approximately 56 to 60 years old. The comparables are described as each having a full basement, however their finished area was not disclosed and neither was their design/story height. Each comparable also has central air conditioning, one fireplace, and a 2-car garage. The comparables have improvement assessments that range from \$39,104 to \$42,965 or from \$13.61 to \$14.07 per square foot of living area. The appellant also submitted a brief requesting a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,122. The subject property has an improvement assessment of \$45,622 or \$14.88 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 within $\frac{1}{4}$ of a mile or within the "same block" as the subject, and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-78 dwellings of frame and masonry construction ranging in size from 3,075 to 3,430 square feet of living area and being either 33 or 45 years old. Each comparable features a full or partial basement, one finished with formal recreation room. Each comparable also has central air conditioning, one fireplace, and a 2-car or a 2.5-car garage. Comparable #2 is described as having another improvement which was not specified. The comparables have improvement assessments ranging from \$46,484 to \$82,151 or from \$15.05 to \$23.95 per square foot of living area.

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 a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables which all lack descriptive information with regard to the basement finish area and design/story height, thus making a reasonable comparative analysis less reliable. The Board also gave reduced weight to board of review comparables #2 and #4 which are significantly larger in dwelling size relative to the subject.

On this record, the Board finds the best evidence of equity in assessment to be board of review comparables #1 and #3 which are overall most similar to the subject in location, design/story height, dwelling size, class, age, and features. However, board of review comparable #1 has a finished basement area which the subject lacks, suggesting a downward adjustment is appropriate to the comparable for this difference in order to make it more equivalent to the

subject. The two best comparables contained in this record have improvement assessments of \$46,484 and \$50,986 or \$15.05 and \$16.58 per square foot of living area. The subject's improvement assessment of \$45,622 or \$14.88 per square foot of living area falls below the two best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

After considering adjustments to the best comparables for differences from the subject such as older ages and smaller dwelling sizes, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jennifer Wertheimer, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602