



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

APPELLANT: Abby Young  
DOCKET NO.: 21-31826.001-R-1  
PARCEL NO.: 04-09-204-001-0000

The parties of record before the Property Tax Appeal Board are Abby Young, 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:** \$10,989  
**IMPR.:** \$20,272  
**TOTAL:** \$31,261

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 is improved with a one-story dwelling of frame and masonry exterior construction containing 1,296 square feet of living area. The dwelling is approximately 67 years old. Features of the home include a full basement with a formal recreation room, one fireplace, 1½ bathrooms, and an attached one-car garage.<sup>1</sup> The property has an 8,971 square foot site located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

---

<sup>1</sup> In section III of the appeal the appellant described the home as not having central air conditioning. In Section V of the appeal the appellant described the home as having central air conditioning. The board of review described the dwelling as not having central air conditioning, which was not refuted by the appellant in rebuttal. For purposes of this appeal, on this record, the Board finds the subject dwelling does not have central air conditioning.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four assessment equity comparables composed of class 2-03 dwellings of frame and masonry exterior construction that range in size from 1,184 to 1,452 square feet of living area. The homes are 67 or 68 years old. Each comparable has a full basement, central air conditioning, 1½ or 2½ bathrooms, and a one-car or a two-car garage. Three comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$16,718 to \$19,157 or from \$13.02 to \$14.12 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$17,353.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,261. The subject property has an improvement assessment of \$20,272 or \$15.64 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 composed of class 2-03 properties improved with 1-story or 1.5-story dwellings of frame, masonry, or frame and masonry exterior constructions that range in size from 1,100 to 1,627 square feet of living area. The homes range in age from 65 to 79 years old. Each property has a full or partial unfinished basement, one fireplace, one or two bathrooms, and a one-car garage. Three comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject property. Their improvement assessments range from \$19,061 to \$31,208 or from \$17.07 to \$20.03 per square foot of living area.

### **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 record contains eight assessment equity comparables with the same classification code and neighborhood code as the subject property submitted by the parties to support their respective positions. The Board gives less weight to board of review comparables #2 and #3 due to differences from the subject dwelling in size and/or style. The remaining six comparables have varying degrees of similarity to the subject in size and features with one difference being none are described as having finished basement area, as does the subject, indicating that each would require an upward adjustment to make them more equivalent to the subject property for this characteristic. Conversely, five of the six remaining comparables have central air conditioning, a feature the subject does not have, suggesting these comparables would require a downward adjustment to make them more equal to the subject dwelling for this feature. These six comparables have improvement assessments that range from \$16,718 to \$27,122 or from \$13.02 to \$18.98 per square foot of living area. The only comparable that does not have central air

condition is board of review comparable #1 with an improvement assessment of \$27,122 or \$18.98 per square foot of living area. The subject's improvement assessment of \$20,272 or \$15.64 per square foot of living area falls within the range established by the best comparables in this record and is below the only comparable that does not have central air conditioning, like the subject property. 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

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: July 16, 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

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

APPELLANT

Abby Young, 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