



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

APPELLANT: Timothy Aines  
DOCKET NO.: 21-32162.001-R-1  
PARCEL NO.: 04-09-110-016-0000

The parties of record before the Property Tax Appeal Board are Timothy Aines, 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 **A Reduction** 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:** \$21,126  
**IMPR.:** \$15,648  
**TOTAL:** \$36,774

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 2,059 square feet of living area. The dwelling is approximately 54 years old. Features of the home include a partial unfinished basement, central air conditioning, two bathrooms, and an attached two-car garage. The property has a 16,251 square foot site located in Northbrook, Northfield Township, Cook County. The subject is an owner-occupied residence classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four assessment equity comparables composed of class 2-04 properties of frame and masonry exterior construction that range in size from 1,984 to 2,009 square feet of living area. The dwellings

range in age from 54 to 57 years old. Each property has a partial unfinished basement, central air conditioning, two bathrooms, and a two-car garage. Two comparables have a fireplace. The comparables have the same neighborhood code as the subject property. The comparables have improvement assessments that range from \$9,669 to \$17,782 or from \$4.86 to \$8.85 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$15,092.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,040. The subject has an improvement assessment of \$18,914 or \$9.19 per square foot of living area. The board of review further indicated that 2019 was the first year of the subject's general assessment cycle and no township equalization factor was applied by county assessment officials in the 2021 tax year.

In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables with the same classification code and neighborhood code as the subject property. The comparables are improved with one-story dwellings of frame and masonry exterior construction that range in size from 1,924 to 2,256 square feet of living area. The homes range in age from 53 to 55 years old. Each comparable has a partial basement with two having finished area, central air conditioning, one fireplace, 2 or 2½ bathrooms, and a 1.5-car to a 2.5-car garage. These properties have improvement assessments that range from \$21,216 to \$28,169 or from \$10.56 to \$12.88 per square foot of living area.

The Board further finds section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

Pursuant to Section 1910.90(i) the Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before this Board for the 2020 assessment year under Docket No. 20-35319.001-R-1. The Property Tax Appeal Board issued a decision in Docket No. 20-35319.001-R-1-R-1 on August 20, 2024, reducing the total assessment of the subject property to \$36,774.

### **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 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2020 tax year should be carried forward to the 2021 tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board takes notice that it issued a decision reducing the subject's assessment for the 2020 tax year to \$36,774. The record further indicates that the subject property is an owner-occupied dwelling. The Board further finds that 2019 was the first year of the general assessment cycle for the subject property and that 2020 and 2021 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that no township equalization factor was applied in 2021. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the 2020 tax year.

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: \_\_\_\_\_

October 15, 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

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