



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

APPELLANT: James Fairhall  
DOCKET NO.: 21-38841.001-R-1 through 21-38841.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are James Fairhall, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-38841.001-R-1	14-32-112-041-0000	6,050	26	\$6,076
21-38841.002-R-1	14-32-112-043-0000	9,450	33,644	\$43,094

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 two parcels improved with a two-story dwelling of masonry exterior construction with 1,296 square feet of living area. The dwelling is approximately 50 years old. Features of the home include a crawl space foundation, central air conditioning, three full bathrooms and a fireplace. The property has an approximately 1,240 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-95 property, a townhome or row house up to 62 years of age, under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that have the same assessment neighborhood code and property classification code as the subject. The comparables have sites that range in size from 1,072 to 1,428 square feet of land area. The comparables are improved

with dwellings of masonry exterior construction each containing 1,092 square feet of living area. The dwellings are each 49 years old and have a crawl space foundation, central air conditioning and one full bathroom. The appellant did not disclose whether any of the comparables have a garage. The properties sold from January 2020 to June 2021 for prices ranging from \$399,724 to \$422,500 or from \$366.05 to \$386.90 per square foot of living area, land included.

The appellant also submitted a copy of the decision of the board of review which contained final assessments for each parcel under appeal. Combining the assessments for the two parcels under appeal, the subject has a total assessment of \$57,076 reflecting a market value of \$570,760 or \$440.40 per square foot of living area, including land, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

Based on this evidence, the appellant requested the subject's combined total assessment be reduced to \$49,170, reflecting a market value of \$491,700 or \$379.40 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" providing assessment information on only one parcel under appeal.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code and property classification code as the subject. The comparables are located approximately ¼ of a mile from the subject property. The comparables have sites that range in size from 1,040 to 1,323 square feet of land area. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 1,240 to 1,456 square feet of living area. The dwellings are 28 or 34 years old. One comparable has a concrete slab foundation and three comparables each have a full basement with finished area. Each comparable has central air conditioning, two or three full bathrooms and a one-car garage. One comparable has an additional half bathroom and three comparables each have a fireplace. The properties sold from September 2019 to June 2021 for prices ranging from \$595,000 to \$676,500 or from \$449.86 to \$479.84 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

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<sup>1</sup> The board of review noted that the information shown is "pro-rated comparable sales (2<sup>nd</sup> PIN class 2-90 – combined MV's = \$570,760)."

The record contains eight comparable sales for the Board's consideration. The Board has given less weight to the comparables submitted by the board of review due to their newer dwelling ages when compared to the subject and/or they have finished basements in contrast to the subject's crawl space foundation. Additionally, board of review comparable #4 had sale date that occurred in 2019, which is less proximate in time to the January 1, 2021 assessment date than the other comparable sales in the record.

The Board finds the best evidence of market value to be the appellant's comparables, which have crawl space foundations, like the subject and are similar to the subject in location and age. However, the Board finds each dwelling is somewhat smaller in size and has a fewer number of bathrooms and fireplaces, when compared to the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from January 2020 to June 2021 for prices ranging from \$399,724 to \$422,500 or from \$366.05 to \$386.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$570,760 or \$440.40 per square foot of living area, including land, which falls above the range established by the best comparable sales in record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is excessive. Therefore, based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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

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