



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

APPELLANT: Afzal Jameel  
DOCKET NO.: 22-20062.001-R-1  
PARCEL NO.: 12-12-407-037-0000

The parties of record before the Property Tax Appeal Board are Afzal Jameel, the appellant, by Robert Rosenfeld, attorney-at-law 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:** \$4,836  
**IMPR.:** \$40,164  
**TOTAL:** \$45,000

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 2022 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 two-story dwelling of masonry exterior construction containing 2,294 square feet of living area. The dwelling was constructed in 2000 and is approximately 22 years old. Features of the property include a full basement, central air conditioning, 2½ bathrooms, and a 2-car garage. The property has a 3,720 square foot site located in Harwood Heights, Norwood Park Township, Cook County. The subject is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-78 properties improved with two-story dwellings of masonry exterior construction that range in size from 2,278 to 2,618 square feet of living area. The dwellings are 16 to 20 years old. Each property has a full or partial basement, central air

conditioning, 2½ bathrooms, and a 2-car garage. Two comparables each have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located from .2 of a mile to 1.9 miles from the subject property. The comparables have improvement assessments ranging from \$38,281 to \$44,258 or from \$16.13 to \$16.91 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$38,264.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,000. The subject property has an improvement assessment of \$40,164 or \$17.51 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 consisting of class 2-78 properties improved with two-story dwellings of masonry exterior construction that range in size from 2,078 to 2,108 square feet of living area. The homes range from 19 to 26 years old. Each property has a full basement with one having finished area, and 2½ bathrooms. Two comparables have central air conditioning and a two-car garage. Two comparables each have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. Their improvement assessments ranged from \$38,746 to \$39,493 or from \$18.61 to \$18.85 per square foot of living area. The board of review argued the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the correctness of the assessment.

### **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 parties submitted information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #1, #2 and #4 as these properties are not as similar to the subject in location and/or size as the best comparables in this record. The Board gives most weight to the appellant's comparable #1 and the board of review comparables that are most similar to the subject property in location. The board of review comparables are from 186 to 216 square feet smaller than the subject dwelling and would require upward adjustments to make them more equivalent to the subject in dwelling size. Additionally, board of review comparables #3 and #4 have no central air conditioning, and no garage, which are features of the subject property, necessitating upward adjustments to make these properties more equivalent to the subject property for these differences. Conversely, board of review comparables #3 and #4 each have one fireplace, a feature the subject does not have, indicating downward adjustments to these comparables for this difference would be appropriate. These five comparables have improvement assessments that range from \$38,746 to \$39,493 or from \$16.89 to \$18.85 per

square foot of living area. The subject's improvement assessment of \$40,164 or \$17.51 per square foot of living area falls above the range of the overall improvement assessments but is within the range on a per square foot basis established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables to make them more equivalent to the subject property, 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: March 17, 2026



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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