



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

APPELLANT: Nancy Martinez
DOCKET NO.: 22-42962.001-R-1
PARCEL NO.: 10-27-205-017-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Nancy Martinez, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$4,982
IMPR.: \$39,897
TOTAL: \$44,879

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting 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

A 2,744 square foot two-story dwelling of masonry construction on a 3,690 square foot parcel in Skokie, Niles Township, Cook County constitutes the subject property. The 95-year-old residence, a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance, features two bathrooms, two fireplaces, a full basement, a two-car garage, but no air conditioning.

Challenging the \$39,897 subject improvement assessment as inequitably high, the appellant requests the Property Tax Appeal Board reduce the assessment to \$13.57 per improvement square foot instead. As evidence, the appellant selected four class 2-11 properties within 1.8 miles of the subject as comparators for assessment equity. These suggested comparables all had masonry construction and a full or partial basement but lacked air conditioning and a fireplace. The appellant's comparables also varied in building age from 61 to 94 years; in improvement

size from 2,787 to 3,083 square feet; and in improvement assessment from \$13.24 to \$14.00 per living square foot.

The board of review maintained that the subject improvement was properly assessed at \$14.54 per square foot in its “Board of Review Notes on Appeal.”¹ In defense of the \$44,879 total subject assessment, the county board of review introduced into evidence four two-story masonry properties on the same block as the subject as assessment benchmarks. The board of review’s preferred comparables all contained two bathrooms, a full basement, and no air conditioning. These properties had a building between 93 to 95 years of age; improvement square footage between 2,564 and 2,744; and improvement assessment between \$14.58 and \$15.61 per living square foot.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of assessment documentation for the year in question of at least 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

The county board of review submitted the most similar properties to the subject, specifically in comparables #1 through #3, in this record. Whereas each of the appellant’s comparables varied greatly in building age, proximity, or improvement size relative to the subject, board of review comparables #1 and #3 identically matched the subject’s improvement size. Moreover, board of review comparables #1 through #3 were the same age as the subject, and contained the same bathroom count, basement size, and air conditioning exclusion. In fact, board of review comparable #3 had the same amenities and features as the subject except that it lacked a garage, while comparable #1 only lacked the subject’s two fireplaces. Likewise, board of review comparable #2 was slightly inferior to the subject improvement with less livable space, one fewer fireplace, and no garage. As such, an equitable improvement assessment for the subject

¹ The Board notes that in its “Notes on Appeal,” the county board of review referenced its 2023 decision from which the appellant appeals. The Board accordingly adopts the total assessment value reflected in that decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

should fall between \$14.58 and \$14.89 per living square foot, which the subject's rate of \$14.54 per improvement square foot does. PTAB accordingly finds the appellant did not prove by clear and convincing evidence that the subject assessment was inequitable or that a reduction thereof 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: _____

October 21, 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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