



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

APPELLANT: Michelle Tran  
DOCKET NO.: 22-43018.001-R-1  
PARCEL NO.: 10-29-207-008-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Michelle Tran, the appellant, by attorney Jeremy 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 **A Reduction** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

**LAND:** \$9,426  
**IMPR.:** \$48,815  
**TOTAL:** \$58,241

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**

The subject property consists of a 3,074 square foot two-story dwelling of masonry construction built on a 6,733 square foot parcel in Morton Grove, Niles Township, Cook County. The 18-year-old home, a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance, contains 3.5 bathrooms, one fireplace, central air conditioning, a full basement, and an attached two-car garage.

Challenging the \$51,907 subject improvement assessment as inequitable, the appellant argues the assessment should be lowered to \$15.37 per improvement square foot instead. To support this position, the appellant placed into evidence four class 2-78 properties within 1.6 miles of the subject to show that the subject assessment is not on par with those of similar properties. The appellant's suggested comparables all featured a two-car garage, one fireplace, air conditioning, a full basement, and 2.5 bathrooms. The appellant's selections varied between 22 and 26 years in

building age; between 3,046 and 3,272 square feet in improvement size; and between \$14.53 and \$15.88 per improvement square foot in assessment.

The county board of review responded that the subject improvement was correctly assessed at \$51,907, or \$16.89 per living square foot in its “Board of Review Notes on Appeal.”<sup>1</sup> In defense of the \$61,333 total subject assessment, the board of review offered details on three properties with various stories and construction type within a quarter mile of the subject as assessment benchmarks. The county board of review’s preferred comparables each included at least a two-car garage, a partial basement, and 1.5 bathrooms. These comparators ranged from 57 to 66 years in building age; 1,284 to 1,453 square feet in living area; and \$17.54 to \$18.35 per improvement square foot in assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however; 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 a property tax appeal is based on unequal treatment in the assessment, the appellant must prove the inequity of the assessments 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 process should consist of documentation for the year in question of not fewer 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 Property Tax Appeal Board (PTAB) finds the appellant met this burden of proof.

First, PTAB observes that the board of review’s three selections each differ substantially from the subject improvement in building age (at least triple the age of the subject) and in improvement size (over 50% less living space than the subject). As such, none of the county board of review’s submissions constitute the best evidence of assessment equity for the subject; rather, appellant comparables #1, #3, and #4 circumscribe the range of equitable assessments because they most closely match the subject’s attributes in this record. For instance, appellant comparables #1, #3, and #4 were all within .6 miles of the subject and deviated from the subject improvement by a maximum of eight years in building age and a maximum of 118 livable square feet in improvement area. Moreover, each of these comparables only lacked one of the subject’s full bathrooms and otherwise identically matched the subject’s basement area, fireplace count,

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<sup>1</sup> The Property Tax Appeal Board (PTAB) notes that in its “Notes on Appeal,” the county board of review referenced its 2023 decision from which the appellant appeals. PTAB accordingly adopts the total assessment value reflected in that decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

garage space, and air conditioning presence. Given these properties, the subject improvement would be equitably assessed anywhere between \$14.53 and \$15.88 per living square foot. Because the \$16.89 per improvement square foot assessment for the subject surpasses the high end of this range, PTAB finds the appellant demonstrated by clear and convincing evidence that the subject improvement was over-assessed and that a reduction in the improvement assessment to \$15.88 per living square foot for a total subject assessment of \$58,241 is warranted.

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

AGENCY

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