



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

APPELLANT: TAMWORTH LLC - MARION
DOCKET NO.: 22-43137.001-R-1
PARCEL NO.: 10-18-324-030-0000

The parties of record before the Property Tax Appeal Board (PTAB) are TAMWORTH LLC - MARION, 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 justified. The correct assessed valuation of the property is:

LAND: \$10,708
IMPR.: \$12,800
TOTAL: \$23,508

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 640 square feet one-story dwelling of frame construction on a 7,932 square feet site in Morton Grove of Niles Township, Cook County constitutes the subject property. The 63-year-old building (a class 2-02 property per the Cook County Real Property Assessment Classification Ordinance) includes one full bathroom and a partial basement but no fireplace, garage, or air conditioning.

Challenging the \$40,291 improvement assessment as inequitable for the subject, the appellant argues the assessment should be reduced to \$25.91 per improvement square foot to remain in line with similar properties. To fortify this position, the appellant introduced into evidence four class 2-02 properties at most 4.3 miles away from the subject as assessment benchmarks. The appellant's selections all had one bathroom, more than 720 square feet in improvement area, and no air conditioning. Moreover, the suggested comparables included a full or partial basement, a

building between 70 and 104 years of age, and improvement assessment between \$19.90 and \$30.95 per living square foot.

Although the county board of review submitted its “Notes on Appeal,” it did not declare several pieces of information, including the board of review’s final determination of the subject improvement assessment as well as distinguishing characteristics of the subject property. In its incomplete filing, the county board of review defended the total subject assessment of \$50,999 on the premise that its four selected properties in the subject’s subarea—one of which duplicated appellant comparable #4—sufficiently demonstrate assessment equity for the subject. The board of review’s proposed comparables had one or 1.5 bathrooms, a full or partial basement, and no garage or a 1.5-car garage. The board of review’s submissions ranged in building age from 68 to 71 years, in improvement square footage from 728 to 946, and in assessment from \$28.20 to \$30.95 per improvement 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). 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.

Given this record, PTAB observes that every comparable offered by the parties have substantially lower improvement assessments, from \$19.90 up to \$30.95 per living square foot, relative to the subject assessment of \$62.96 per improvement square foot. Because the county board of review supplied no credible evidence that the subject was equitably assessed, and indeed *supported* the appellant’s contention of assessment inequity with its evidence, PTAB concludes all comparables in evidence demonstrate that the subject assessment is inequitably high. Accordingly, PTAB finds the appellant successfully proved assessment inequity by clear and convincing evidence and a reduction in the subject assessment to \$20.00 per improvement square foot, or a total assessment of \$23,508 for the subject property, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

TAMWORTH LLC - MARION, by attorney:
Jeremy Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602