



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

APPELLANT: Kathy Zipperer
DOCKET NO.: 22-43303.001-R-1
PARCEL NO.: 10-21-312-061-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Kathy Zipperer, 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 **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: \$10,400
IMPR.: \$41,600
TOTAL: \$52,000

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) 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 consists of a 2,564 square feet two-story dwelling of frame and masonry construction on an 8,000 square feet lot in Skokie, Niles Township, Cook County. The 83-year-old home, a class 2-06 property per the Cook County Real Property Assessment Classification Ordinance, includes three bathrooms, central air conditioning, a fireplace, and a full basement.

Contending the subject improvement was inequitably assessed at \$41,600, the appellant argues that the assessment should be reduced to \$14.20 per improvement square foot instead. As evidence that the subject assessment is higher than those of similar properties, the appellant proposed four class 2-06 buildings within .6 miles of the subject as benchmarks for assessment equity. The appellant's preferred comparables all featured air conditioning, a full or partial basement, at least 2.5 bathrooms, and buildings under 81 years of age. The appellant's selections

had between no garage to a two-car garage; 2,410 and 2,830 square feet in living area; and \$13.19 and \$14.96 per improvement square foot in assessment.

The board of review maintained that the subject improvement was properly assessed at \$41,600, or \$16.22 per living square foot, in its “Board of Review Notes on Appeal.” In defense of the \$52,000 total subject assessment, the county board of review put forth four two-story properties in the subject’s subarea as comparators for assessment equity. The board of review’s suggested comparables all featured a full basement, air conditioning, and a one- to 2.5-car garage. These properties varied between 1.5 to 4.5 bathrooms; between 68 to 107 years in building age; between 2,472 to 2,809 square feet in living area; and between \$16.64 to \$19.25 per improvement square foot in assessment.

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.

In this record, appellant comparables #1 and #4 and board of review comparable #4 compare most favorably to the subject property and thus circumscribe the range of equitable assessments. Appellant comparable #1 anchors the low end of the equitable range because it contains less living and basement area and bathroom functionality, though it does feature a newer building than the subject improvement. Appellant comparable #4 also had less bathroom utility and basement space, but mitigated those shortcomings with a larger improvement and a two-car garage. Meanwhile, board of review comparable #4, though within a quarter mile of the subject improvement, included less living space, bathroom functionality, and no fireplace relative to the subject. This comparable somewhat offset its relative deficiencies with a two-car garage. Given these comparables, the subject improvement would be equitably assessed anywhere from \$13.19 to \$17.52 per living square foot. Because the subject’s assessment of \$16.22 per improvement square foot falls within the equitable range, PTAB finds the appellant did not show assessment inequity by clear and convincing evidence and therefore a reduction in the 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: _____

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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