



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

APPELLANT: Marie McIntosh  
DOCKET NO.: 22-44125.001-R-1  
PARCEL NO.: 03-19-416-022-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Marie McIntosh, 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:** \$12,012  
**IMPR.:** \$43,988  
**TOTAL:** \$56,000

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) 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 2,819 square feet, two-story frame structure situated on a 12,012 square feet parcel in Arlington Heights, Wheeling Township, Cook County comprises the subject property. The 91-year-old, class 2-06 residence per the Cook County Real Property Assessment Classification Ordinance featured 2.5 bathrooms, an attached two-car garage, and a partial basement.

The appellant pleads assessment inequity as the basis of the appeal, arguing that the subject improvement assessment must be reduced to \$12.87 per living square foot. As evidence of subject assessment nonuniformity, the appellant presented four class 2-06 properties within 1.4 miles of the subject. These suggested comparables included 2.5 or five bathrooms, a full or partial basement, and a two- or three-car garage. The appellant's selections spanned 64 to 75 years in building age; 2,808 to 3,508 square feet in improvement area; and \$11.60 to \$14.03 per square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$43,988, or \$15.60 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$56,000 total subject assessment, the county board of review proposed four two-story improvements in the subject’s subdivision as assessment comparables. The county board of review’s preferred comparators included two to 3.5 bathrooms, a full basement, and no garage or a two-car garage. These properties were 72 to 103 years in building age; 2,434 to 2,968 in living square footage; and \$16.37 to \$18.56 per square foot in improvement 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 mandate 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 unequal treatment in the assessment is the basis of a property tax appeal, 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 required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise assessment documentation for the year in question of similarly situated properties with compelling proximity to, and a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not surmount this burden of proof.

In this record, board of review comparable #1 and appellant comparables #2 and #4 most resembled the subject improvement and provide the best evidence of assessment equity. Board of review comparable #1 boasted air conditioning, more bathroom utility, and a better basement than the subject, which mitigated the comparator’s lack of a garage and fireplace and smaller improvement. By contrast, appellant comparable #4 contained more living space and a newer building than the subject, while appellant comparable #2 closely mirrored the subject in material respects. Given these comparators, the subject improvement would be equitably assessed from \$12.11 to \$18.56 per living square foot. Because the subject’s \$15.60 per improvement square foot assessment lands within the comparators’ range, PTAB finds the appellant did not provide sufficiently 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:

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

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

APPELLANT

Marie McIntosh, by attorney:  
Robert 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