



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

APPELLANT: Peter Hadley
DOCKET NO.: 22-48764.001-R-1 through 22-48764.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Peter Hadley, 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, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-48764.001-R-1	04-24-306-011-0000	9,240	47,523	\$56,763
22-48764.002-R-1	04-24-306-012-0000	8,437	47,523	\$55,960

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review 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 two parcels improved with a 2-story dwelling of frame and masonry exterior construction with 3,435 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has a 12,627 square foot site and is located in Northfield, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located within the same assessment neighborhood code as the subject property and are from 0.6 of a mile to 1.2 miles of the subject property. The comparables are improved with class 2-78,

2 or more story dwellings of frame or frame and masonry exterior construction ranging in size from 2,904 to 3,578 square feet of living area. The homes are 19 to 62 years old. Each comparable has a full basement with "N/A" reported in the grid analysis for the finished area. Each comparable has central air conditioning, 1 or 2 fireplaces and a 2-car garage. The comparables have improvement assessments ranging from \$50,146 to \$66,897 or from \$16.57 to \$20.98 per square foot of living area. Based on this evidence, the appellant requested that the subject's combined improvement assessment be reduced to \$71,367 or \$20.78 per square foot of living area.

The appellant's submission included a copy of the Cook County Board of Review final decision for the 2022 assessment year disclosing the subject property has a combined total assessment of \$112,723. The subject property has a combined improvement assessment of \$95,046 or \$27.67 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one parcel but included a notation stated subject property is "PRORATED \$27.68." In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code and within the subject's same subarea or approximately ¼ of a mile from the subject. The comparables are improved with class 2-78, 2-story dwellings of frame or masonry exterior construction ranging in size from 2,356 to 3,169 square feet of living area. The homes are 16 to 22 years old. Each comparable has a full basement with two having finished area. Each comparable has central air conditioning, 1 or 2 fireplaces and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$79,555 to \$101,216 or from \$30.17 to \$33.77 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables and the board of review comparables #2 and #3 which are less similar to the subject in age and/or dwelling size than the other comparables in the record.

The Board finds that the best evidence of assessment equity to be the board of review comparables #1 and #4 which are overall more similar to the subject in location, age, dwelling size and most features. These two comparables have improvement assessments of \$95,600 and \$101,216 or \$30.17 and \$32.14 per square foot of living area. The subject property has an improvement assessment of \$95,046 or \$27.67 per square foot of living area which is bracketed

by the two best comparables in this record. After considering adjustments to the two best comparables for differences when compared to the subject property, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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: _____

November 25, 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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