



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

APPELLANT: John Nelson
DOCKET NO.: 22-49140.001-R-1 through 22-49140.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are John Nelson, 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, 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
22-49140.001-R-1	04-24-306-004-0000	9,240	19,626	\$28,866
22-49140.002-R-1	04-24-306-005-0000	9,240	19,626	\$28,866

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 1-story dwelling of frame and masonry exterior construction containing 1,873 square feet of living area. The dwelling is approximately 66 years old. Features of the home include a full basement, central air conditioning, a fireplace and a 2-car garage. The two parcels are located in Northfield, Northfield Township, Cook County and is classified as a class 2-04 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 subject's assessment neighborhood and from 0.2 of a mile to 1.2 miles from the subject. The comparables consist of class 2-04, 1-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,869 to 2,350 square feet of living

area and are 61 to 73 years old. Each comparable has a partial or full basement, central air conditioning, a fireplace and a 2-car garage. The comparables have improvement assessments ranging from \$32,455 to \$41,211 or from \$16.57 to \$19.40 per square foot of living area. Based on this evidence, the appellant requested that the subject's combined improvement assessment be reduced to \$33,452 or \$17.86 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 \$57,732. The "Addendum to Petition" disclosed the subject property has a combined improvement assessments of \$39,252 or \$20.96 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one of the parcels under appeal, and included a notation indicating the subject property is prorated at \$20.96 per square foot of living area. 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 as the subject and within the subject's same block or approximately ¼ of a mile from the subject. The comparables consist of class 2-04, 1-story dwellings of frame or frame and masonry exterior construction that range in size from 1,825 to 1,995 square feet of living area and are 68 to 75 years old. Three comparables each have a slab foundation, and one comparable has a full basement. Three comparables each have central air conditioning, three comparables each have a fireplace, and each comparable has either a 1-car, a 1½-car or a 2-car garage. The comparables have improvement assessments ranging from \$39,292 to \$42,435 or from \$21.27 to \$21.53 per square foot of living area.

Conclusion of Law

The appellant 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 record contains seven suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #2 and the board of review comparables #1, #2 and #4 due to differences in their dwelling size or foundation style when compared to the subject. Moreover, the appellant's comparable #2 is located over a mile from the subject property.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. The Board finds that these comparables are most similar to the subject in location, dwelling size, age, foundation style and most features. These four comparables have improvement assessments ranging from \$32,455 to \$39,520 or from \$16.57 to \$21.51 per square foot of living area. The subject's improvement assessment of \$39,252 or \$20.96 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to

the 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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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