



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

APPELLANT: Tracey Moran
DOCKET NO.: 22-49481.001-R-1
PARCEL NO.: 20-04-302-029-0000

The parties of record before the Property Tax Appeal Board are Tracey Moran, 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:

LAND: \$3,175
IMPR.: \$41,825
TOTAL: \$45,000

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 a 2-story dwelling of masonry exterior construction with 2,815 square feet of living area and is approximately 18 years old. Features of the home include a full basement, 2 bathrooms, central air conditioning, and a 2-car garage. The property has a 3,175 square foot site and is located in Chicago, Lake 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 equity comparables with the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-78 dwellings of masonry exterior construction ranging in size from 2,566 to 2,613 square feet of living area. The homes range in age from 3 to 24 years old. Two comparables each have a crawl space foundation, one comparable has a slab foundation, and one

comparable has a full basement with finished basement area reported as "N/A." Each comparable has 2 or 3 bathrooms, central air conditioning, and a 2-car garage. The comparables have improvement assessments ranging from \$30,890 to \$33,875 or from \$12.04 to \$13.03 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$35,300.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,000. The subject property has an improvement assessment of \$41,825 or \$14.86 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, two of which have the subject's assessment neighborhood code. The comparables are improved with 2-story or 3-story, class 2-78 dwellings of masonry exterior construction ranging in size from 2,642 to 2,782 square feet of living area. The homes range in age from 2 to 13 years old. Three comparables each have a full basement with finished area and one comparable has a slab foundation. Each comparable has from 2½ to 3½ bathrooms, central air conditioning, and a 2-car or a 2½-car garage. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$40,312 to \$46,386 or from \$15.26 to \$16.67 per square foot of living area. Based on this evidence, the board of review requested 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 comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, and #4 due to substantial differences from the subject in age and foundation type. The Board also gives less weight to board of review comparables #2, #3, and #4 due to substantial differences from the subject in age. Further, board of review comparable #2 lacks a basement foundation, which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 as well as board of review comparable #1 which are more similar to the subject property in design/class, age, dwelling size, and other features. These comparables have improvement assessments of \$30,890 and \$40,312 or \$12.04 and \$15.26 per square foot of living area. The subject's improvement assessment of \$41,825 or \$14.86 per square foot of living area falls above the two best comparables in this record on an overall basis and is bracketed by them on a per square foot basis, which is logical given that the subject is larger in size than either of the best comparables resulting in a higher overall improvement assessment. After considering appropriate adjustments to the two best comparables for differences from the subject, the Board

finds the appellant did not demonstrate that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment based on inequity is not 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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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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