



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

APPELLANT: James Nawrocki  
DOCKET NO.: 22-49739.001-R-1  
PARCEL NO.: 17-04-123-090-0000

The parties of record before the Property Tax Appeal Board are James Nawrocki, 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:** \$8,188  
**IMPR.:** \$50,811  
**TOTAL:** \$58,999

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 3-story townhome of masonry construction with 1,921 square feet of living area that is approximately 24 years old. The dwelling was built on a concrete slab foundation and features 2½ baths, central air conditioning, a fireplace, and a 1-car garage. The property has a 655 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-95 property<sup>1</sup> 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 claim, the appellant submitted a grid with information on four equity comparables located within either .4 or .5 of a mile from the subject and all within the same assessment neighborhood code as the subject property. The comparables are improved with 3-

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<sup>1</sup> Individually owned townhome or row house up to 62 years of age.

story, class 2-95 townhomes of masonry construction containing either 2,143 or 2,283 square feet of living area with each being 18 years old. Each comparable is built on a concrete slab foundation and features central air conditioning, a fireplace, and a 2-car garage. The comparables have improvement assessments ranging from \$52,980 to \$59,288 or from \$24.72 to \$25.97 per square foot of living area. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted the final decision of the Cook County Board of Review disclosing the total assessment for the subject of \$58,999. The appellant reported that the subject has an improvement assessment of \$50,811 or \$26.45 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on sixteen comparable properties<sup>2</sup> located within the same survey block or subarea as the subject, and all within the same assessment neighborhood code as the subject property. The comparables consist of 2-story or 3-story, class 2-95 townhomes of frame or masonry construction ranging in size from 1,826 to 2,784 square feet of living area and each being either 24 or 26 years old. Four comparables have full unfinished basements and twelve comparables each have a concrete slab foundation. Each comparable features central air conditioning, 1 fireplace, and a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$50,175 to \$79,125 or from \$26.46 to \$28.42 per square foot of living area.

### **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 a total of twenty equity comparables in support of their positions. The Board gave less weight to appellant's comparables #2, #3, and #4, along with board of review comparables #13, #14, #15, and #16 due to their significantly larger dwelling sizes relative to the subject, being from 19% to 45% larger than the subject dwelling. Additionally, board of review comparables #13 through #16 are each 2-story homes with full basements, dissimilar to the subject's 3-story design built on a concrete slab foundation.

The Board finds the best evidence of equity in assessment to be appellant's comparable #1 and board of review comparables #1 through #12 which are most similar overall to the subject in location, design/class, dwelling size, age, foundation, and features. The best equity comparables in the record have improvement assessments ranging from \$50,175 to \$52,980 or from \$24.72 to

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<sup>2</sup> The board of review presented four grids containing a total of sixteen comparables. The Board has re-numbered the comparables on the last three grids as comparables #5 through #16 for ease of reference.

\$27.68 per square foot of living area. The subject's improvement assessment of \$50,811 or \$26.45 per square foot of living area falls within the range established by the most similar equity comparables both in terms of overall improvement assessment and on a per square foot of living area basis.

Based on this record, and after considering all the comparables submitted by the parties with emphasis on those properties with the most similar location and characteristics, and after considering appropriate adjustments to the comparables for any differences from the subject, 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: \_\_\_\_\_

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

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

APPELLANT

James Nawrocki, 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