



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

APPELLANT: Rick Malnati  
DOCKET NO.: 22-50730.001-R-1  
PARCEL NO.: 04-24-100-049-0000

The parties of record before the Property Tax Appeal Board are Rick Malnati, 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 **A Reduction** 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:** \$49,523  
**IMPR.:** \$70,987  
**TOTAL:** \$120,510

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 1-story dwelling of masonry exterior construction with 3,162 square feet of living area. The dwelling is 70 years old. Features of the home include a full basement with finished area, central air conditioning, 2 fireplaces and a 3-car garage.<sup>1</sup> The property has a 49,523 square foot site and is located in Northfield, Northfield Township, Cook County. The subject 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 seven equity comparables located within the subject's assessment neighborhood and from 0.1 of a mile to 1.3 miles of the subject property. The comparables are improved with class 2-04, 1-story dwellings

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<sup>1</sup> The only description of the subject is found in the evidence presented by the appellant.

of masonry or frame and masonry exterior construction ranging in size from 2,780 to 3,471 square feet of living area. The dwellings are from 37 to 71 years old. One comparable has a crawl space foundation, and six comparables have a partial or full basement. Each comparable has central air conditioning, 1 or 2 fireplaces and either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$62,934 to \$73,968 or from \$21.12 to \$23.59 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$70,987 or \$22.45 per square foot of living area.

The appellant provided a copy of the Cook County Board of Review final decision disclosing a total assessment for the subject property of \$138,114. The Residential Appeal petition depicts the subject has an improvement assessment of \$88,591 or \$28.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different property than the subject property under appeal. Nevertheless, the board of review submitted information on four equity comparables that are located in a different city, township and assessment neighborhood than the subject property. The comparables consist of class 2-78, 2-story dwellings of frame exterior construction ranging in size from 2,101 to 2,420 square feet of living area. The dwellings are 24 or 25 years old. Each comparable has a full basement with three having finished area, central air conditioning, 1 fireplace, and either a 3-car or a 3.5-car garage. The comparables have improvement assessments ranging from \$26,757 to \$31,487 or from \$11.72 to \$13.01 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eleven suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3 and #6 due to considerable differences from the subject in newer age, dissimilar foundation type, and/or the properties more distant proximity of over a mile from the subject property. In addition, the Board gives less weight to the board of review's comparables which are located in a different assessment neighborhood, city, and township than the subject property and are also significantly differ in design, age, dwelling size and other features when compared to the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #4, #5 and #7 which are located in the subject's township and assessment neighborhood and are relatively similar to the subject in design, age, and foundation type but present varying degrees of similarity to the subject in dwelling size, fireplace count, and smaller garage capacity. These four comparables have improvement assessments ranging from \$62,934 to \$72,395 or from \$21.12 to \$23.54 per square foot of living area. The subject's improvement assessment of

\$88,591 or \$28.02 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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: \_\_\_\_\_

December 23, 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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