



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

APPELLANT: Clifford Wolf
DOCKET NO.: 22-50799.001-R-1
PARCEL NO.: 04-07-205-076-0000

The parties of record before the Property Tax Appeal Board are Clifford Wolf, 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: \$17,977
IMPR.: \$61,263
TOTAL: \$79,240

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 frame and masonry exterior construction with 4,673 square feet of living area. The dwelling is approximately 40 years old. Features of the home include a partial basement, central air conditioning, a fireplace and a 2-car garage.¹ The property has an 11,985 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-08 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 that are located within the subject's assessment neighborhood code and from 0.2 of a mile to 1.6 miles of the subject property. The comparables are improved with class 2-08, 2 or

¹ The only description of the subject is found in the evidence presented by the appellant.

more story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 4,347 to 4,973 square feet of living area. The dwellings are from 31 to 39 years old. Each comparable has a partial or full basement, central air conditioning, 1 or 2 fireplaces and either a 2½-car or 3-car garage. The comparables have improvement assessments ranging from \$53,746 to \$72,895 or from \$12.34 to \$14.99 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$61,263 or \$13.11 per square foot of living area.

The appellant supplied a copy of the Cook County Board of Review final decision for tax year 2022 disclosing the subject property has a total assessment of \$93,999. The subject property has an improvement assessment of \$76,021 or \$16.27 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different docket and property other than the subject property under appeal. The board of review submitted information on four equity comparables that are located within a different assessment neighborhood code as the subject. The comparables are described as class 2-04, 1-story dwellings of masonry exterior construction ranging in size from 2,599 to 2,949 square feet of living area. The dwellings are from 43 to 51 years old. Each comparable has a partial basement with one having a finished area, central air conditioning, a fireplace and a 2-car or 2½--car garage. The comparables have improvement assessments ranging from \$33,779 to \$38,120 or from \$12.52 to \$13.32 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 eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which is located 1.6 miles from the subject property. The Board also gives less weight to the board of review's comparables which have different property classification and assessment neighborhood codes than the subject property and significantly differ from the subject in design, dwelling size and other features.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3 and #4 that have the same property classification and assessment neighborhood codes as the subject property and are relatively similar to the subject in age, design, dwelling size, and/or other features. These three comparables have improvement assessments ranging from \$53,746 to \$72,895 or from \$12.36 to \$14.99 per square foot of living area. The subject's improvement assessment of \$76,021 or \$16.27 per square foot of living area falls above the range established by the best comparables in the 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 with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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: 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

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