



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

APPELLANT: Bruce Gonzalez
DOCKET NO.: 22-51512.001-R-1
PARCEL NO.: 04-11-206-065-0000

The parties of record before the Property Tax Appeal Board are Bruce Gonzalez, the appellant(s), 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: \$6,500
IMPR.: \$33,500
TOTAL: \$40,000

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 an approximately 54-year-old two-story dwelling with 1,991 square feet of living area of frame and masonry construction. Features of the home include a crawlspace, central air conditioning, 2.5 bathrooms, a fireplace and a one-car garage. The property has a 2,875 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The comparables have the same neighborhood code as the subject property and are located 230 to 390 feet away. The comparables are 51- to 54-year-old class 2-95 two-story residences with masonry or frame and masonry construction. Comparable #1 was sold on February 4, 2021, for \$300,000 and has a

sale price per square foot of \$150.68. Comparable #2 was sold on November 18, 2021, for a sale price of \$369,000 and has a sale price per square foot of \$185.33. Comparable #3 was sold on September 28, 2022, for a sale price of \$370,000 and has a sale price per square foot of \$185.84. Comparable #4 was sold on March 24, 2021, for a sale price of 390,000 and has a sale price per square foot of \$195.88. The appellant is requesting a total assessment of \$35,725.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,000. The subject's assessment reflects a market value of \$400,000 or \$200.90 per square foot of living area, including land, when applying the 2022 three-year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. These comparables have the same neighborhood code as the subject property and two of the comparables are located 0.25 miles away. The board of review did not specify the proximity of comparables #3 and #4 to the subject property. The comparables are 34- to 54-year-old two-story residences with masonry construction. Comparable #1 was sold on July 28, 2022, for a sale price of \$439,900 and has a sale price per square foot of \$220.94. Comparable #2 was sold on September 30, 2022, for a sale price of \$440,000, for a sale price per square foot of \$220.99. Comparable #3 was sold on April 12, 2021, for a sale price of \$395,000 and has a sale price per square foot of \$224.94. Comparable #4 was sold on August 11, 2022, for a sale price of \$411,018 and has a sale price per square foot of \$234.06. The board of review is requesting that the current assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3, and #4 and board of review's comparable sale #1. The sales of these comparables were all within three years of the lien date and no evidence was provided to indicate that the sales were not arms' length transactions. As for sales that were not best evidence, appellant's comparable #1 has a full basement as opposed to a crawlspace. Board of review's comparable #2 similarly has a full basement instead of a crawlspace. Board of review's comparables #3 and #4 are smaller properties, newer properties, have basements, and are an unspecified distance away from the subject property. The best comparables sold for prices ranging from \$185.33 to \$220.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$200.90 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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

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