



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

APPELLANTS: Timothy & Linda Halfmann  
DOCKET NO.: 22-54268.001-R-1  
PARCEL NO.: 04-24-300-012-0000

The parties of record before the Property Tax Appeal Board are Timothy & Linda Halfmann, the appellants, by attorney Jennifer Kanik of the Law Offices of Terrence Kennedy Jr. in Chicago; 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:** \$45,259  
**IMPR.:** \$134,709  
**TOTAL:** \$179,968

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story dwelling of masonry exterior construction with 4,577 square feet of living area<sup>1</sup>. The dwelling is approximately 22 years old. Features of the home include a concrete slab foundation, three full bathrooms, one half bathroom, central air conditioning, four fireplaces and a four-car garage. The property has a 45,259 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The parties differ as to the size of the subject's dwelling. The Board finds the best evidence of dwelling size was provided by the appellants and included a copy of the subject's property record card containing a sketch of the improvements and depicting a notation that 833 square feet of the dwelling has high ceilings that are located in the great room, which was unrefuted by the board of review.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located from .1 to .5 of a mile from the subject property. The comparables are class 2-04 properties that are improved with one-story or one and one-half-story dwellings of masonry, frame, or frame and masonry exterior construction ranging in size from 4,060 to 4,820 square feet of living area. The dwellings are from 28 to 97 years old. Two comparables each have a concrete slab foundation and three comparables each have a partial basement. No data was provided by the appellants concerning basement finish, if any, for the comparables. Each comparable has from two to five full bathrooms, central air conditioning and one to three fireplaces. Four comparables each have from one to three additional half bathrooms and four comparables each have either a two-car or a three-car garage. The comparables have improvement assessments that range from \$51,455 to \$101,365 or from \$11.63 to \$21.03 per square foot of living area.

The appellants also contend the subject's property classification code should be 2-08 due to its dwelling size of 4,577 square feet of living area.

Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$69,941 or \$15.28 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,968. The subject property has an improvement assessment of \$134,709 or \$29.43 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparables that have the same assessment neighborhood code as the subject and are located either within the same block as the subject, approximately ¼ of a mile from the subject property or within the subject's subarea, one of which is also along the same street as the subject. The comparables are class 2-08 properties that are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,922 to 4,902 square feet of living area. The dwellings are from 3 to 19 years old. The comparables each have a full basement, one of which is finished with a formal recreation room. Each comparable has three or four full bathrooms, one additional half bathroom, central air conditioning, one or two fireplaces and either a three-car or a four-car garage. The comparables have improvement assessments that range from \$124,327 to \$137,697 or from \$28.09 to \$31.70 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable properties for the Board's consideration. The Board has given less weight to the appellants' comparables due to differences from the subject dwelling in design and/or the dwellings are from 42 to 75 years older than the subject. The Board has given less weight to board of review comparable #2 due to its smaller dwelling size and newer age, when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3, which are similar to the subject in location and overall, more similar in dwelling size, design, age and some features. The comparables have improvement assessments of \$129,308 and \$137,697 or \$28.09 and \$30.49 per square foot of living area. The subject's improvement assessment of \$134,709 or \$29.43 per square foot of living area is bracketed by the two best comparables in the record both in terms of total improvement assessment and on a per square foot of living area basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants 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: \_\_\_\_\_

September 16, 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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