



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

APPELLANT: Jennifer Freeman  
DOCKET NO.: 22-54283.001-R-1  
PARCEL NO.: 04-10-114-017-0000

The parties of record before the Property Tax Appeal Board are Jennifer Freeman, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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:** \$13,104  
**IMPR.:** \$51,042  
**TOTAL:** \$64,146

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 2,842 square feet of living area. The home is approximately 69 years old. Features include a full basement, central air conditioning, one fireplace, and a 2-car garage. The property has a 10,080 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-06 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 five equity comparables located within the subject's assessment neighborhood code. The appellant did not disclose the proximity of the comparables to the subject. However, according to the property

index numbers (PINs), two of the comparables are located in different sections than the subject.<sup>1</sup> The comparables are improved with 2-story, class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,584 to 2,947 square feet of living area. The homes range in age from 69 to 73 years old. The comparables each have a full basement with two of these having finished area. Three comparables each have central air conditioning. Two comparables each have a fireplace. Three comparables each have a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$32,015 to \$37,818 or from \$11.21 to \$14.13 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,146. The subject property has an improvement assessment of \$51,042 or \$17.96 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the subject's assessment neighborhood code and ¼ of a mile from the subject property. The comparables are improved with 2-story, class 2-06 dwellings of frame and masonry exterior construction ranging in size from 2,809 to 2,912 square feet of living area. The homes are either 67 or 68 years old. The comparables each have a full or partial basement with two of these having finished area. Each comparable has central air conditioning, one or two fireplaces, and from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$53,259 to \$54,804 or from \$18.30 to \$18.96 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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 nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables for which proximity to the subject was not disclosed and is required for a meaningful analysis of these comparables to the subject. Further, three comparables lack either central air conditioning or a garage amenity, both of which are features of the subject, and two comparables have finished basement area, unlike the subject. The Board also gives less weight to board of review comparables #1 and #4 which feature basement finish, unlike the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #2 and #3 which are overall more similar to the subject in location, design/class, age, dwelling size,

---

<sup>1</sup> The appellant's comparables have PINs beginning with 04-11 and 04-16 indicating the properties are located in either section 11 or 16 of the township, whereas the subject's PIN begins with 04-10, indicating the property is located in section 10.

and other features. The two best comparables have improvement assessments of \$53,300 and \$54,804 or \$18.37 and \$18.92 per square foot of living area. The subject's improvement assessment of \$51,042 or \$17.96 per square foot of living area falls below the two best comparables in this record. After considering adjustments to the two best comparables for 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

Jennifer Freeman, by attorney:  
Dora Cornelio  
Schmidt Salzman & Moran, Ltd.  
111 W. Washington St.  
Suite 1300  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602