



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

APPELLANT: Michael Farrell
DOCKET NO.: 22-54457.001-R-1 through 22-54457.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael Farrell, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-54457.001-R-1	04-25-200-077-0000	60,984	113,335	\$174,319
22-54457.002-R-1	04-25-200-078-0000	60,984	75,557	\$136,541

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 two parcels improved with a 2-story dwelling of frame and masonry exterior construction with 9,890 square feet of living area. The dwelling is approximately 43 years old. Features of the home include a partial basement, 7 full and 3 half bathrooms,¹ central air conditioning, 2 fireplaces, and a 3½-car garage. The property is located in Northfield, Northfield Township, Cook County. The subject is classified as a class 2-09 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 comparables, four of which are located within the same assessment neighborhood as the subject property. The

¹ The board of review's grid analysis disclosed the subject has 7 full and 3 additional half bathrooms, which was unrefuted by the appellant.

comparables consist of class 2-09, 2-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 6,200 to 8,088 square feet of living area. The homes are 25 to 57 years old. According to the property characteristics printouts, the comparables have full basements with three having a finished area, 3 to 6 full and 1 or 2 half bathrooms, and from a 2-car to a 3½-car garage. Three comparables each have central air conditioning, and four comparables each have 2 or 3 fireplaces. The comparables have improvement assessments ranging from \$91,068 to \$141,665 or from \$14.65 to \$18.41 per square foot of living area. Based on this evidence, the appellant requested that the subject's combined improvement assessment be reduced to \$150,328 or \$15.20 per square foot of living area.

The appellant's submission included a copy of the Cook County Board of Review final decision for the 2022 assessment year disclosing the subject property has a combined total assessment of \$310,860. The subject property has a combined improvement assessment of \$188,892 or \$19.10 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one parcel but included a notation stating the "Appeal is based on equity. Property 04-25-200-077 & 078 is prorated at \$19.10. Very limited comps, forced to search outside of subject property's neighborhood code and adjust parameters for age/sqft of living area. Comp #1 used as evidence is within ¼ mile of the subject."

In support of its contention of the correct assessment the board of review submitted information on four comparables, one of which is located in the same assessment neighborhood code and within approximately ¼ of a mile from the subject. The comparables consist of class 2-09, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 8,298 to 10,286 square feet of living area. The homes are 13 to 93 years old. The comparables have partial or full basements with finished area, 4 or 6 full and 1 to 3 half bathrooms, central air conditioning, 2 to 4 fireplaces and a 3-car or a 3½-car garage. The comparables have improvement assessments ranging from \$175,313 to \$331,990 or from \$19.79 to \$32.28 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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

The parties submitted nine comparable properties for the Board's consideration, which have significant differences in overall property characteristics to the subject property. Nevertheless, the Board gives less weight to the appellant's comparable #1 and board of review comparables #2, #3 and #4 which are located in a different assessment neighborhoods than the subject

property. The Board gives more weight to the parties' remaining comparables that are located within the subject's assessment neighborhood but still have significant differences to the subject in design, age, dwelling size and other features. These five comparables have improvement assessments ranging from \$91,068 to \$195,167 or \$14.69 to \$22.78 per square foot of living area. The subject's improvement assessment of \$188,892 or \$19.10 per square foot of living area falls within the range established by these five comparables. Additionally, the appellant's four comparables located in the subject's assessment neighborhood are still significantly inferior to the subject given the upward adjustments needed for lesser bathroom counts, 22% to 37% smaller dwelling sizes and other features to make them more equivalent to the subject property. Based on this record, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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: November 25, 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

Michael Farrell, 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