



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

APPELLANT: Patricia Riedle
DOCKET NO.: 22-54545.001-R-1
PARCEL NO.: 04-20-208-007-0000

The parties of record before the Property Tax Appeal Board are Patricia Riedle, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$11,340
IMPR.: \$42,264
TOTAL: \$53,604

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 two-story dwelling of frame exterior construction with 2,657 square feet of living area. The dwelling was constructed in 1974 and is approximately 48 years old. Features of the home include a full basement that is finished with a formal recreation room,¹ two full bathrooms, central air conditioning, a fireplace and a two-car garage with 484 square feet of building area. The property has a 7,560 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eight comparables that have the same property classification code and assessment neighborhood code as the subject. The comparables are

¹ The board of review disclosed the subject dwelling has a formal recreation room in the basement, which was not refuted by the appellant in rebuttal.

located from .13 to .34 of a mile from the subject property. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,528 to 2,882 square feet of living area. The dwellings were built from 1967 to 1979 and are from 43 to 55 years old. Each comparable has a full unfinished basement, two or three full bathrooms, a fireplace and a garage containing either 484 or 605 square feet of building area. Seven comparables have central air conditioning and six comparables each have an additional half bathroom. The comparables have improvement assessments ranging from \$30,107 to \$39,075 or from \$11.28 to \$13.88 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$35,653 or \$13.42 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review decision for the 2022 tax year disclosing the total assessment for the subject of \$53,604. The subject property has an improvement assessment of \$42,264 or \$15.91 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same property classification code as the subject. Comparables #1 and #2 have the same assessment neighborhood code as the subject and are located along the same street and either within the same block or approximately ¼ of a mile from the subject. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,300 to 3,438 square feet of living area. The dwellings are from 10 to 49 years old. The comparables each have a full or partial basement, three of which have finished area. Each comparable has from two to five full bathrooms, one or two fireplaces and from a two-car to a three-car garage. Three comparables each have an additional half bathroom and three comparables have central air conditioning. The comparables have improvement assessments ranging from \$36,846 to \$69,104 or from \$16.02 to \$20.10 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that the board of review's comparables #1, #3 and #4 differ from the subject dwelling in size. Additionally, board of review comparables #3 and #4 are located over 3 miles from the subject. The appellant's attorney contended that considering board of review comparable #2 and the appellant's comparables shows that 8 of 9 or 89% of the best equity comparables support a reduction based on building price per square foot.

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 twelve comparable properties for the Board's consideration. The Board has given less weight to board of review comparables #3 and #4 which are less similar to the subject in location, dwelling size and age than are other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables, along with board of review comparables #1 and #2, which are overall more similar to the subject in location and relatively similar to the subject dwelling in size and age. However, the appellant's eight comparables and board of review comparable #2 lack basement finish, a feature of the subject suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Additionally, these ten comparables have varying degrees of similarity when compared to the subject in bathroom count, central air conditioning, and/or garage capacity, suggesting additional adjustments for these differences would also be necessary. Nevertheless, the comparables have improvement assessments ranging from \$30,107 to \$42,660 or from \$11.28 to \$16.11 per square foot of living area. The subject's improvement assessment of \$42,264 or \$15.91 per square foot of living area falls within the range established by the best comparables in the record both in terms of total improvement assessment and on a per square foot of living area basis. After considering adjustments to the 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.

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 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 presented.

Based on this record, 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: _____

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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