



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

APPELLANT: Jane Harris  
DOCKET NO.: 22-57274.001-R-1  
PARCEL NO.: 04-17-403-010-0000

The parties of record before the Property Tax Appeal Board are Jane Harris, the appellant, by attorney Jason W. Newton, of Schoenberg Finkel Beederman Bell Glazer LLC 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 a reduction 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:** \$35,785  
**IMPR.:** \$46,000  
**TOTAL:** \$81,785

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 25,561 square foot site improved with a 1-story dwelling of masonry exterior construction with 4,133 square feet of living area that is approximately 34 years old. The features of the subject include 3½ baths, a full basement finished with a recreation room,<sup>1</sup> central air conditioning, 1 fireplace, and a 3-car garage. The property is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-04 property<sup>2</sup> under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The appellant did not provide information regarding the subject's basement finish. The board of review indicated in the grid analysis that the subject dwelling has a finished basement which was not refuted by the appellant via a rebuttal filing.

<sup>2</sup> One-story residence, any age, with 1,801 square feet or more of living area.

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 three equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 1-story class 2-04 single family dwellings of masonry exterior construction ranging in size from 4,158 to 4,690 square feet of living area and ranging in age from 46 to 54 years old. Two comparables each feature a full basement with undisclosed finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning, 1 fireplace, and a 2-car, a 2.5-car, or a 3-car garage. The comparables have improvement assessments that range from \$33,224 to \$40,904 or from \$7.08 to \$9.79 per square foot of living area. The appellant's counsel also submitted a brief and requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$90,465. The subject has an improvement assessment of \$54,680 or \$13.23 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on three equity comparables located within the same subarea as the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1-story, class 2-04 dwellings of masonry exterior construction ranging in size from 2,875 to 6,513 square feet of living area and ranging in age from 3 to 66 years old. The comparables each feature a full basement finished with a recreation room, central air conditioning, 1 or 2 fireplaces, and a 2-car, a 3-car, or a 4-car garage. The comparables have improvement assessments ranging from \$63,318 to \$124,744 or from \$19.08 to \$27.96 per square foot of living area.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six equity comparables in support of their positions. The Board gave less weight to appellant's comparable #3, along with board of review comparables based on their dwellings being from 13% to 58% different in size relative to the subject. Additionally, board of review comparable #1 has a significantly newer age when compared to the subject dwelling. The Board finds the best evidence of equity in improvement assessment to be appellant's comparables #1 and #2 which are most similar overall to the subject in location, design/class, dwelling size, age, and features. However, appellant's comparable #1 has a crawl space foundation unlike the subject's basement, and both comparables have somewhat older ages relative to the subject suggesting that upward adjustments are appropriate to these comparables in order to make them more equivalent to the subject.

On this record, the Board finds the best comparables have improvement assessments of \$34,900 and \$40,904 or \$8.39 and \$9.79 per square foot of living area. The subject's improvement assessment of \$54,680 or \$13.23 per square foot of living area is higher than the two best equity comparables in this record both on a per square foot of living area basis and in terms of overall improvement assessment. After considering adjustments to the comparables in this record for differences from the subject, the Board finds that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is warranted.

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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