



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

APPELLANT: Robert Guercio
DOCKET NO.: 23-20258.001-R-1
PARCEL NO.: 12-01-102-019-0000

The parties of record before the Property Tax Appeal Board are Robert Guercio, the appellant, by Robert Rosenfeld, attorney-at-law of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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: \$10,304
IMPR.: \$39,168
TOTAL: \$49,472

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 2023 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 is improved with a two-story dwelling of frame and masonry exterior construction with 2,304 square feet of living area. The dwelling is approximately 96 years old. Features of the property include a full unfinished basement, central air conditioning, two bathrooms, and a 2-car garage. The property has a 7,360 square foot site located in Park Ridge, Norwood Park Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant identified the subject property as being an owner-occupied residence and contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-06 properties that are improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,274 to 2,851 square feet of living area. The homes

range in age from 71 to 94 years old. Each property has a full basement, central air conditioning, one fireplace, and a 1-car or 2-car garage. The comparables have 2, 2½, 3 or 4½ bathrooms. These properties have the same assessment neighborhood code as the subject property and are located from .1 to .8 of a mile from the subject property. Their improvement assessments range from \$40,045 to \$49,619 or from \$16.94 to \$17.61 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$40,020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,000. The subject property has an improvement assessment of \$41,696 or \$18.10 per square foot of living area. The board of review also indicated that 2022 was the first year of the general assessment cycle for the subject property and the county assessment officials did not apply a township equalization factor for the 2023 assessment year.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-05 or 2-06 properties that are improved with two-story dwellings of frame and masonry exterior construction that range in size from 1,792 to 2,432 square feet of living area. The homes are 71 or 72 years old. Each property has a full or partial basement with two having finished area, central air conditioning, and a 2-car or 2.5-car garage. Two of the comparables have one fireplace, and the comparables have 1½, 2, 2½ or 3 bathrooms. The comparables have the same assessment neighborhood code as the subject property and are located ¼ of a mile from the subject. Their improvement assessments range from \$36,682 to \$44,087 or from \$18.13 to \$20.47 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables is higher than the subject property which supports the assessed value as equitable.

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 a reduction in the subject's assessment is appropriate.

Initially, the Board finds section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

Pursuant to Section 1910.90(i) the Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before this Board for the 2022 assessment year under Docket No. 22-20064.001-R-1 in which the Board determined the assessment of the subject property should be reduced to \$49,472.

The Board further finds that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed that the subject property is an owner-occupied dwelling. The Board takes notice that in Docket No. 22-20064.001-R-1 it issued a decision reducing the assessment of the subject property to \$49,472. The Board further finds that 2022 and 2023 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction establishing a fair cash value that is different from the fair cash value on which the Board's decision for the 2022 tax year was based.¹ Additionally, the record disclosed that no township equalization factor was applied by Cook County assessment officials for the 2023 tax year. For these reasons and pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the 2022 tax year.

¹ The decisions for the 2022 and 2023 tax years for the subject property are being issued contemporaneously by the Property Tax Appeal Board.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert Guercio, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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