



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

APPELLANT: James Hardgrove
DOCKET NO.: 23-21707.001-R-1 through 23-21707.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are James Hardgrove, the appellant, by attorney Jeremy Rosenfeld, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-21707.001-R-1	11-19-119-016-0000	18,433	60,225	\$78,658
23-21707.002-R-1	11-19-119-017-0000	19,250	0	\$19,250

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 consists of two parcels improved with a 2-story dwelling of frame exterior construction with 3,372 square feet of living area. The dwelling is approximately 118 years old. Features of the home include a full basement, one fireplace, and a 1-car garage.¹ The property is located in Evanston, Evanston 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 four equity comparables with the same assessment neighborhood code as the subject, one of which is located on the same street as the subject. The comparables are class 2-06 properties improved with two

¹ The board of review disclosed the subject has other improvements that were not further described in the record.

or more story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,751 to 3,428 square feet of living area. The dwellings are 97 to 118 years old and have full basements. Each comparable has one fireplace and a 1-car to a 3-car garage. The comparables have improvement assessments ranging from \$43,987 to \$60,658 or from \$15.99 to \$19.77 square foot of living area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The appellant submitted the Cook County Board of Review Final Decision for both parcels that disclosed a total assessment \$107,249. The subject has an improvement assessment of \$69,566 or \$20.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" on one of the subject's two parcels. In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparables are class 2-06 properties improved with 2-story dwellings of frame exterior construction ranging in size from 3,159 to 3,620 square feet of living area. The homes are 114 to 133 years old and have partial or full basements, one of which has finished area. Each comparable has central air conditioning. Three comparables each have one or two fireplaces and three comparables each have a 1-car, a 2-car, or a 2.5-car garage. Comparable #2 has other improvements that were not further described. The comparables have improvement assessments ranging from \$69,308 to \$79,531 or from \$21.94 to \$24.02 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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

The record contains eight suggested comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #2 due to differences in dwelling size when compared to the subject. The Board gives less weight to the board of review comparables which have central air conditioning, a feature the subject lacks.

The Board finds the best evidence of equity to be appellant's comparables #2 and #3 which overall are more similar to the subject in location, dwelling size and features. These comparables have improvement assessments of \$56,406 and \$60,658 or \$17.69 and \$17.99 per square foot of living area. The subject's improvement assessment of \$69,566 or \$20.63 per square foot of living area is above the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably

assessed and a reduction in the subject's assessment commensurate with the appellant's total request is 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: _____

August 19, 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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