



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

APPELLANT: Timothy McGuire
DOCKET NO.: 23-22361.001-R-1
PARCEL NO.: 10-12-401-016-0000

The parties of record before the Property Tax Appeal Board are Timothy McGuire, the appellant, by attorney Robert 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 **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: \$11,250
IMPR.: \$66,750
TOTAL: \$78,000

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 a 2-story dwelling of masonry construction with 2,616 square feet of living area that is approximately 100 years old. The dwelling features 2½ baths, a full unfinished basement, two fireplaces, and a 1-car garage. The property has a 5,000 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-06 property¹ under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of appeal. In support of this argument, the appellant submitted information on four equity comparables located within .9 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-06 dwellings of masonry construction ranging in size from 2,229 to 2,748 square feet of living area

¹ Two-or-more story residence, over 62 years of age, containing from 2,201 to 4,999 square feet of living area.

and ranging in age from 79 to 99 years old. The comparables each feature a full or partial basement, but it was not disclosed whether the basements have a finished area. Each comparable also features 2 or 2.5 bathrooms and a 2-car or a 3-car garage. Two homes each have 1 fireplace. The comparables have improvement assessments that range from \$49,638 to \$59,164 or from \$21.44 to \$22.27 per square foot of living area. The appellant also submitted a brief requesting 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 of \$78,000. The subject property has an improvement assessment of \$66,750 or \$25.52 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within ¼ of a mile or within the same "subarea" as the subject property. The comparables consist of 2-story, class 2-06 dwellings of frame or masonry construction ranging in size from 2,511 to 2,766 square feet of living area and ranging in age from 94 to 112 years old. The comparables feature from 1 to 3 full bathrooms with each dwelling also having 1 half-bath. Each comparable also has a full basement (two finished with formal recreation room), 1 or 2 fireplaces, and a 1-car or a 2-car garage. Three comparables feature central air conditioning. Board of review disclosed that comparable #1 has another improvement which was not described. The comparables have improvement assessments ranging from \$68,200 to \$86,376 or from \$25.97 to \$31.23 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave reduced weight to appellant's comparables #1 and #2 due to having partial basements and no fireplaces, differing from the subject dwelling which has a full basement and 2 fireplaces. Additionally, appellant's comparable #2 is significantly older in age relative to the subject. The Board also gave less weight to appellant's comparable #4 based on its substantially smaller dwelling size and older age relative to the subject dwelling. Lastly, the Board gave reduced weight to board of review comparables #3 and #4 based on their finished basements, dissimilar to the subject's unfinished basement. On this record, the Board finds the best evidence of equity in assessment to be appellant's comparable #1 along with board of review comparables #1 and #2 which are overall most similar to the subject in location, age, dwelling size, basement, and bathroom count. However, comparable #1 has an unspecified "other improvement," and comparable #2 features central air conditioning, both of which the subject lacks. This suggests that some downward adjustments to the assessments of these comparables would be necessary in order to make them more equivalent to the subject. The two

best comparables in the record have improvement assessments that range from \$58,009 to \$68,379 or from 22.04 to \$27.16 per square foot of living area. The subject's improvement assessment of \$66,750 or \$25.52 per square foot of living area falls within the range established by the best equity comparables in this record, both in terms of overall 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 that the appellant did not establish by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not 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: June 16, 2026



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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