



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

APPELLANT: AM HART PROPERTIES, LLC  
DOCKET NO.: 23-22936.001-R-1  
PARCEL NO.: 11-19-307-026-0000

The parties of record before the Property Tax Appeal Board (PTAB) are AM HART PROPERTIES, LLC, 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, PTAB hereby finds **A Reduction** in the Cook County Board of Review's assessment of the property is justified. The correct assessed valuation of the property is:

**LAND:** \$10,189  
**IMPR.:** \$22,311  
**TOTAL:** \$32,500

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision 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 1,437 square feet, one-story building of frame and masonry construction on a 3,705 square feet parcel in Evanston of Evanston Township, Cook County. The 111-year-old residence contained 2.5 bathrooms, no air conditioning, an attached two-car garage, and a partial basement. The property was advertised for sale by Coldwell Banker Realty for 68 days before being purchased in September 2020 for \$325,000 by Jeffrey J Jenn, Trustee. The transaction for the non-owner-occupied subject did not occur between related parties, due to a foreclosure action, or pursuant to a contract for deed.

The appellant contends the \$41,083 subject assessment overvalues the subject property. The appellant supported the overvaluation argument with a copy of the settlement statement, or closing disclosure, indicating the subject sold in September 2020 for \$325,000 to AM Hart Properties LLC.

In its “Notes on Appeal,” the county board of review stated simply: “BOR is willing to stipulate to the 2020 sale price.”

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in the Cook County Board of Review’s 2023 assessment of the subject. When a taxpayer bases a property tax appeal on overvaluation, the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of a recent sale or appraisal of the subject property, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellant met this burden of proof.

In this record, not only did the appellant supply reasonably credible evidence of market value for the assessment year, the board of review agreed to the 2020 sale price in its “Notes on Appeal.” PTAB accordingly finds a reduction in the total subject assessment to \$32,500, the indicated market value when applying the 10% Cook County assessment level for class two residences, 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:

May 19, 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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APPELLANT

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