



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

APPELLANT: Darryl Hrdina  
DOCKET NO.: 23-26734.001-R-1  
PARCEL NO.: 08-11-110-033-0000

The parties of record before the Property Tax Appeal Board are Darryl Hrdina, the appellant, by 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 **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:** \$9,180  
**IMPR.:** \$39,460  
**TOTAL:** \$48,640

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 2,412 square feet of living area. The dwelling is approximately 64 years old. Features of the property include a partial unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and a 2-car garage. The property has a 9,180 square foot site located in Mount Prospect, Elk Grove 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 inequity regarding the improvement assessment 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 improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,269 to 2,697 square feet of living area. The comparables range in age from 63 to 95 years old. Each property has a full or

partial basement, central air conditioning, 2 or 2½ bathrooms, and a 1-car, 1½-car or 2-car garage. Two comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from .1 to .9 of a mile from the subject. Their improvement assessments range from \$34,902 to \$41,345 or from \$14.97 to \$15.38 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$36,687.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,640. The subject property has an improvement assessment of \$39,460 or \$16.36 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 consisting of class 2-06 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,400 to 2,700 square feet of living area. The homes are 63 and 65 years old. Two comparables have a partial basement with finished area and two comparables have slab foundations. Each property has central air conditioning, 2½ or 3 bathrooms, and a 2-car garage. Three comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject. These properties have improvement assessments ranging from \$41,847 to \$45,810 or from \$16.89 to \$17.61 per square foot of living area.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #2 due to differences from the subject dwelling in age being approximately 31 years older than the subject home. The Board gives less weight to appellant's comparables #1 and #3 as well as board of review comparable #4 due to differences from the subject dwelling in size. The Board finds the best evidence of assessment equity to be appellant's comparable #4 and board of review comparables #1, #2 and #3 that range in size from 2,269 to 2,510 square feet of living area and are 63 or 65 years old. These four comparables have varying degrees of similarity to the subject in features requiring adjustments to make them more equivalent to the subject for such amenities as number of bathrooms, type of foundation, basement finish, and number of fireplaces. These four comparables have improvement assessments that range from \$34,902 to \$42,875 or from \$15.38 to \$17.61 per square foot of living area. The subject's improvement assessment of \$39,460 or \$16.36 per square foot of living area falls within the range established by the best comparables in this record. Based on this record; after considering appropriate adjustments to the best comparables in the record, the Board finds the appellant did not demonstrate with clear and

convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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.

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Chairman

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
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: \_\_\_\_\_

July 15, 2025

\_\_\_\_\_  
Clerk of the Property Tax Appeal Board

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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