



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

APPELLANT: Anna Maciejewski
DOCKET NO.: 23-27434.001-R-1
PARCEL NO.: 09-35-317-023-0000

The parties of record before the Property Tax Appeal Board are Anna Maciejewski, the appellant(s), 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 **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: \$11,220
IMPR.: \$38,780
TOTAL: \$50,000

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 is a two-story, single-family residence with a stucco exterior containing 2,016 square feet of living area. The dwelling is approximately 69 years old and includes a full unfinished basement, a fireplace, central air conditioning, a fireplace and a one-car garage. The parcel is 6,600 square feet of land located in the City of Park Ridge, within Maine Township, Cook County. The property is classified as a Class 2-05 residence under the Cook County Real Property Assessment Classification Ordinance and is reported by the appellant to be owner-occupied.

The appellant contends that the subject property is inequitably assessed and submitted four comparable equity properties with varying degrees of similarity to the subject in support of this claim. The comparable properties are located within the same neighborhood code and are situated approximately between two hundred three feet and one mile from the subject. Each is

classified as Class 2-05 and are reported by appellant to be of a “two or more story” residence of masonry or stucco exterior construction ranging in age from eighty-five to one hundred eighty-five years and containing between 1,916 and 2,180 square feet of living area. The improvements are reported to have either one or two fireplaces, central air conditioning and garage improvements consisting of either a one-car, two-car, or one-and-one-half-car garage. Each comparable contains a full basement, with finished basement areas listed as “n/a”¹. The improvement assessments for these properties range from \$15.13 to \$16.87 per square foot of living area.

Based on this evidence, the appellant requests a reduction of the subject property’s total assessment to 42,871, consisting of a land assessment of 11,220 and an improvement assessment of 31,651.

The Board of Review submitted its Notes on Appeal, reporting a total assessment of 50,000 for the subject property, including an improvement assessment of 38,780, or \$19.24 per square foot of living area.

In support of the current assessment, the Board of Review provided four equity comparable properties with varying degrees of similarity to the subject, each a two-story residence of stucco or frame and masonry construction. These comparable properties range from 71 to 89 years old and are located within the same neighborhood code as the subject, with comparable proximities ranging from same block to 1/4 mile, and with one comparable located in the same subarea as the subject. Each comparable is reported to have air conditioning, garage improvements consisting of one-car or two-car garages, and basement foundations consisting of partial or full basements, with finished basement areas listed as formal recreation room or unfinished. Improvement assessments for these properties range from \$20.90 to \$21.83 per square foot of living area.

The Board of Review argues that its comparable properties demonstrate that the subject’s current assessment is equitable and consistent with similarly situated properties, and therefore requests confirmation of the existing assessment.

Conclusion of Law

The taxpayer asserts that the subject property is inequitably assessed and advances this claim as the basis for the appeal. When unequal treatment in the assessment process is alleged, the appellant bears the burden of establishing inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Evidence of unequal treatment must include assessment documentation for the tax year at issue for no fewer than three comparable properties that demonstrate similarity, proximity, and the absence of significant distinguishing characteristics relative to the subject property. See 86 Ill. Admin. Code §1910.65(b).

¹ Appellant identifies the comparables as “two or more story” residences with basement finish for all the comparables as ‘N/A.’ The Board finds that this characterization is inadequate and fails to provide any substantive information necessary for a proper evaluation.

As a preliminary matter, the Board notes that the appellant listed basement-finish information for all submitted comparables as “N/A” and described each dwelling only as “two stories or more.” The PTAB comparable grid requires completion of all fields other than sale data and the submission of a property record card for each comparable, which the appellant did not provide.

While the comparables are not excluded from consideration, the missing basement-finish data and absence of property record cards prevent the Board from verifying key characteristics, including whether the properties are in fact two-story dwellings comparable to the subject. This lack of verified information limits the Board’s ability to assess similarity or make necessary adjustments, thereby reducing the weight accorded to these comparables in evaluating the appellant’s claim.

The parties submitted a total of eight Class 2-05 comparable equity properties. The Board has reviewed all the evidence and assigns greater weight to those properties most similar in proximity, size, age, and physical characteristics to the subject. After evaluating the evidence submitted by the parties, the Board finds that the appellant has not met the required burden of proof. Accordingly, a reduction in the subject property’s assessment is not warranted.

The Board finds that the most persuasive evidence of assessment equity consists of comparable properties Nos. 1, 2 and 3 submitted by the Board of Review together with comparable property No. 4 submitted by the appellant. These properties are located within proximity to the subject, are similar in age, construction, and design, and contain between 1,776 and 2,180 square feet of living area. They reflect improvement assessments ranging from \$16.84 to \$21.22 per square foot of living area. The subject property improvement assessment of \$19.24 per square foot falls below the range established by the most reliable comparable properties in the record.

After evaluating all comparable properties submitted by both parties, giving greater weight to those most proximate in location and most similar in size and physical characteristics, and accounting for relevant differences between the comparable properties and the subject property, the Board concludes that the subject improvement assessment is adequately supported.

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: _____

October 20, 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 9-215 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

Anna Maciejewski, by attorney:
Jeremy 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