FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tyler Brenner
DOCKET NO.: 23-27570.001-R-1
PARCEL NO.: 09-35-119-005-0000

The parties of record before the Property Tax Appeal Board are Tyler Brenner, 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:	$15,045
IMPR.:	$50,753
TOTAL:	$65,798

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 of stucco exterior construction containing 2,249 square feet of living area. The dwelling is approximately 77 years old and includes a fully finished basement with a formal recreation room[1], central air conditioning, a fireplace, and a two-car garage. The property has an 8,850 square foot site located in the City of Park Ridge, within Maine Township, Cook County. The property is classified as a Class 2-06 residence under the Cook County Real Property Assessment Classification Ordinance and is reported by the appellant to be owner-occupied.

[1] Appellant describes the basement finish as N/A. The board finds that the appellant failed to rebut the board of reviews assertion that the subject has a full finished basement with a formal recreation room.

The appellant contends that the subject property is inequitably assessed and submitted four equity comparables with varying degrees of similarity to the subject in support of this claim. These comparables are located within the same neighborhood code and between approximately 0.40 and 0.70 miles from the subject property. All are classified as Class 2-06, two-story-or-more, frame or frame and masonry, single-family residences containing between 2,926 and 4,037 square feet of living area. The comparables are 93, 94, 106, and 107 years old. The appellant reported that each comparable contains either a partial or full basement; however, the appellant did not provide information regarding the level of basement finish for any of these properties, simply incating N/A in the submitted residential appeal form. The improvement assessments for the comparables range from $13.68 to $13.83 per square foot. Based on this evidence, the appellant requests that the subject property's total assessment be reduced to $60,752.

The Board of Review submitted its "Notes on Appeal," reporting a total assessment of $65,798 for the subject property, including an improvement assessment of $50,753, or $15.25 per square foot of living area. In support of the current assessment, the Board of Review provided four equity comparables with varying degrees of similarity to the subject. Each comparable is a two-story, single-family residence with a stucco exterior, located within the same subarea and neighborhood code as the subject, with one comparable situated within one block of the subject property. The improvement assessments for these comparables range from $16.86 to $19.21 per square foot of living area.

The Board of Review asserts that these 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 appellant alleges that the subject property is inequitably assessed and bears the burden of establishing this claim by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). To demonstrate inequity, the appellant must provide assessment documentation for at least three comparable properties that are similar, proximate, and free from significant distinguishing physical characteristics. See 86 Ill. Admin. Code §1910.65(b).

After reviewing the record, the Board finds that the appellant has not met this burden. Although the appellant's comparables share the same classification as the subject property, they differ materially in several respects. The comparables are significantly larger, are located at greater distances from the subject property, vary in age, and lack essential information regarding basement finish and other physical features[2]. The omission of property record cards further limits the reliability of these comparables and prevents a meaningful equity analysis[3].

In contrast, the comparables submitted by the Board of Review are located within the same subarea as the subject, with one situated within a block of the subject property. All share the same neighborhood code and are similar in age, design, and foundation type. Their improvement assessments range from $16.86 to $19.21 per square foot, while the subject's improvement assessment of $15.25 per square foot falls below this range. These comparables constitute the most credible and persuasive evidence in the record.

After considering all evidence presented and assigning the greatest weight to the comparables most similar and proximate to the subject, the Board finds that the subject's current improvement assessment is supported and consistent with assessments of comparable properties. Accordingly, the Board concludes that the appellant has not demonstrated inequity by clear and convincing evidence, and the subject's assessment is confirmed.

[2] The Board notes that the Cook County Assessor classifies properties based on whether they contain finished, partially finished, or unfinished basements. A fully finished basement typically results in a higher improvement assessment because it reflects a greater level of construction, enhanced functionality, and additional usable living space, all of which contribute to increased property value. Conversely, an unfinished basement would be expected to result in a lower improvement assessment, as it lacks the construction quality, amenities, and utility associated with finished below-grade living areas.

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:

C E R T I F I C A T I O N

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 21, 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

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