FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Brooke Hildebrand
DOCKET NO.: 23-27577.001-R-1
PARCEL NO.: 09-35-106-001-0000

The parties of record before the Property Tax Appeal Board are Brooke Hildebrand, 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:	$12,750
IMPR.:	$39,650
TOTAL:	$52,400

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 masonry construction containing 2,249 square feet of living area. The dwelling is approximately 75 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 parcel contains 7,500 square feet 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 identifies the basement finish as 'N/A.' The Board finds that this characterization is inadequate and fails to provide any substantive information necessary for a proper evaluation. Accordingly, the appellant has not overcome the Board of Review's assertion that the subject property contains a fully 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 approximately 0.07 miles, one mile, or 1.3 miles from the subject property. All are classified as Class 2-06, two-story-or-greater, masonry, single-family residences containing between 2,356 and 2,586 square feet of living area. The comparables are 72, 91, 92, and 96 years old. The appellant reported that each comparable contains a full basement; however, the appellant did not provide information regarding the level of basement finish for any of these properties. The improvement assessments for the comparables range from $15.10 to $17.48 per square foot. Based on this evidence, the appellant requests that the subject property's total assessment be reduced to $49,836.

The Board of Review submitted its "Notes on Appeal," reporting a total assessment of $52,400 for the subject property, including an improvement assessment of $39,650, or $17.63 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 masonry residence located within approximately one-quarter mile of the subject and within the same neighborhood code. The improvement assessments for these comparables range from $17.15 to $19.65 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 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 must establish inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Evidence of unequal treatment must include assessment documentation for no fewer than three comparable properties that are similar, proximate, and free from significant distinguishing characteristics relative to the subject property. See 86 Ill. Admin. Code §1910.65(b).

After careful review, the Board finds that the appellant has not met this burden. Although the appellant's comparables share the same classification and general residential characteristics, several are located at substantially greater distances from the subject property, vary in age, and do not include information regarding basement finish—factors that reduce their reliability for equity analysis. Additionally, the comparables are described as containing two or more stories, further limiting the weight they can be given. The appellant also failed to provide property record cards for each comparable, as required in the submitted residential appeal form. These documents would have supplied the very information the appellant omitted, including basement finish and other physical characteristics necessary for a reliable comparison.

In contrast, the Board finds that the most persuasive evidence of assessment equity consists of comparable properties #2, #3, and #4 submitted by the Board of Review. These comparables are located within one-quarter mile of the subject, share the same neighborhood code, and are similar in age, design, construction, and foundation type. Each includes a basement consistent with the subject. The improvement assessments for these comparables range from $17.15 to $19.65 per square foot of living area, and the subject's improvement assessment of $17.63 per square foot falls squarely within this range.

After evaluating all comparable properties submitted by both parties and assigning greater weight to those most proximate and most similar in physical characteristics and foundation type, the Board concludes that the subject's improvement assessment is adequately supported and falls within the range of equity for similarly situated properties. Accordingly, the subject's current assessment is confirmed.

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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