



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

APPELLANT: Heather Morris
DOCKET NO.: 23-33271.001-R-1
PARCEL NO.: 17-07-120-027-0000

The parties of record before the Property Tax Appeal Board are Heather Morris, the appellant(s), 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, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$13,500
IMPR.: \$64,986
TOTAL: \$78,486

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 single-family, two-story dwelling of frame construction containing 1,937 square feet of living area. As of the instant lien date the subject was approximately 9 years old. The home has a full formal recreation room basement, air conditioning, and a two-car garage. The subject has a 2,250 square foot site and is in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant's appeal is based on assessment equity, and Appellant submitted information on four suggested comparable class 2-07 dwellings. All are frame construction. All have air conditioning. As of the lien date, Appellant's comparables ages range from 22 to 27 years old. Appellant's comparables range in size from 1,726 to 1,890 square feet of living area and improvement as-

assessments from \$33.09 to \$33.75 per square foot of living area. Each comparable has the same neighborhood code as the subject property, all between .2 and .6 miles from the subject.

The Cook County Board of Review (BOR) submitted its “Board of Review Notes on Appeal” wherein the subject’s final assessment of \$88,384 was disclosed. The subject has a total improvement assessment of \$74,884 or \$38.66 per square foot of living area.

The BOR submitted four equity comparables in support of its final assessment. The properties are described as 1.5- to three-story dwellings, with no further evidence of proximity to the subject provided. Two of the four BOR comparables share the same neighborhood code as the subject. Three are frame construction; one is masonry. Three have air conditioning. As of the lien date the BOR comparables range from 24 to 108 years old. The comparables range from 1,369 to 1,863 square feet of building area and have improvement assessments from \$22.58 to \$26.01 per square foot of building area.

Conclusions of Law

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 Appellant **did** meet this burden of proof and a reduction in the subject's assessment **is** warranted.

After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the best evidence of assessment equity to be the four Appellant comparables. These comparables are similar to the subject’s improvement size. They are close to the subject’s age. And these comparables are within .6 miles of the subject. The BOR did not disclose the proximity of the proposed comparables.

These comparables have improvement assessments that range from \$33.09 to \$33.75 per square foot of living area. The subject's improvement assessment of \$38.66 per square foot of living area is above the range established by the best comparables in this record.

Based on this record, the Board finds Appellant **did** demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment **is** 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.



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: _____

August 19, 2025



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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