



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

APPELLANT: Ann & Ron Ellingsen
DOCKET NO.: 23-38588.001-R-1
PARCEL NO.: 09-36-315-036-0000

The parties of record before the Property Tax Appeal Board are Ann and Ron Ellingsen, the appellants, by Robert Rosenfeld, attorney-at-law 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: \$8,184
IMPR.: \$40,333
TOTAL: \$48,517

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 construction that contains 2,664 square feet of living area. The dwelling was constructed in 1956 and is approximately 67 years old. Features of the property include a full basement, central air conditioning, one fireplace, two bathrooms and a 3-car garage. The property has a 4,092 square foot site located in Chicago, Jefferson Township, Cook County. The subject is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables composed of class 2-06 properties improved with two-story dwellings of frame or frame and masonry exterior constructions that range in size from 2,558 to 2,939 square feet of living area and are from 67 to 98 years old. Each property has a partial or full basement, central

air conditioning, and a 1-car or 2-car garage. The comparables have 1½, 2, 2½ or 4½ bathrooms. One comparable has a fireplace. The comparables have improvement assessments ranging from \$37,399 to \$40,138 or from \$13.66 to \$14.63 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$38,255.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,517. The subject property has an improvement assessment of \$40,333 or \$15.14 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 2-05 or class 2-06 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,184 to 2,716 square feet of living area. The homes are 66 to 83 years old. Each comparable has a full basement with three having finished area, central air conditioning, and a 1½-car or 2-car garage. The comparables have 2, 2½, 3 or 3½ bathrooms. One comparable as one fireplace. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from \$37,128 to \$51,690 or from \$15.49 to \$19.03 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables is greater than the subject, which supports the assessed value as equitable.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight equity comparables to support their respective positions. The Board gives less weight to appellants' comparable #1 due to differences from the subject in dwelling size. The Board gives less weight to appellants' comparable #4 due to differences from the subject in age. The Board gives less weight to board of review comparable #2 due to differences from the subject in size and age. The Board gives less weight to board of review comparable #3 due to differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be appellants' comparables #2 and #3 as well as board of review comparables #1 and #4 that range in size from 2,448 to 2,716 square feet of living area and in age from 66 to 75 years old. The comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. Each of these comparables has a smaller garage than the subject requiring upward adjustments to make them more equivalent to the subject for this difference. Three of the comparables do not have a fireplace, unlike the subject property, indicating upward adjustments to the comparables for this difference would be appropriate. Appellants' comparable #2 has ½ less bathroom than the subject and a partial basement, unlike the subject's full basement, suggesting the comparable would require upward adjustments to make it more

equivalent to the subject for these differences. Conversely, appellants' comparable #3 has an additional ½ bathroom that the subject does not have necessitating a downward adjustment. Finally, board of review comparable #4 has finished basement area, unlike the subject's unfinished basement, suggesting a downward adjustment to this comparable for this difference from the subject would be appropriate. These four comparables have improvement assessments that ranged from \$37,399 to \$51,690 or from \$14.52 to \$19.03 per square foot of living area. The subject's improvement assessment of \$40,333 or \$15.14 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record, after considering the appropriate adjustments to the best comparables, the Board finds the appellants 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.



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:

May 19, 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

AGENCY

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