



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

APPELLANT: Joyce Bremer
DOCKET NO.: 23-39061.001-R-1
PARCEL NO.: 03-03-311-004-0000

The parties of record before the Property Tax Appeal Board are Joyce Bremer, the appellant, 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: \$5,400
IMPR.: \$29,750
TOTAL: \$35,150

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 consists of a 2-story dwelling of frame exterior construction containing 3,090 square feet of living area. The dwelling is approximately 52 years old. Features of the home include a partial basement, central air conditioning and a 2-car garage. The property has an approximately 7,200 square foot site and is located in Wheeling, Wheeling Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located in the same assessment neighborhood code as the subject and from .2 of a mile to 2.3 miles from the subject property. The comparables are improved with class 2-78, 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,465 to 3,079 square feet of living area. The dwellings range in age from 32 to 55 years old. Each comparable has a partial basement, central air conditioning and a 2-car garage. Two

comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$21,374 to \$29,600 or from \$7.64 to \$9.61 per square foot of living area.

The appellant also revealed in the Residential Appeal petition that the subject property is an owner-occupied residence.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$26,667 or \$11.87 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,640. The subject property has an improvement assessment of \$31,240 or \$10.11 per square foot of living area. The notes on appeal also disclosed that the 2022 tax year was the first year of the subject's triennial general assessment period and no equalization factor was applied in Wheeling Township for tax year 2023.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject with two comparables being within .25 of a mile from the subject property. The comparables are improved with class 2-78, 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,840 to 3,161 square feet of living area. The dwellings range in age from 16 to 61 years old. Three comparables each have a crawl space foundation and one comparable has a partial basement. Each comparable has central air conditioning and from a 1-car to a 2.5-car garage. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$29,600 to \$36,715 or from \$10.31 to \$11.73 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Property Tax Appeal Board takes official notice that the subject property was the subject matter of appeal before the Board for the 2022 tax year under Docket No. 22-43356. (86 Ill.Admin.Code §1910.90(i)). In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$35,150 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2023 is an owner-occupied residence, which was not refuted by the board of review.

Conclusion of Law

The taxpayer 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 a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the total assessment as established by the Board for the 2022 tax year of \$35,150 should be carried forward to the 2023 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2022 tax year under Docket No. 22-43356 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$35,150.¹ The record indicates that the subject property is an owner-occupied dwelling and that 2022 and 2023 are within the same general assessment period. The record further indicates that no equalization factor was applied in Wheeling Township for the 2022 tax year. Furthermore, there was no evidence the subject property recently sold establishing a different fair cash value. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

¹ The Property Tax Appeal Board decisions for the 2022 and 2023 tax years are being issued contemporaneously by the Board.

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: _____

December 23, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Joyce Bremer, by attorney:
Robert 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