



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

APPELLANT: Audrey Niffenegger
DOCKET NO.: 23-39207.001-R-1
PARCEL NO.: 13-23-103-017-0000

The parties of record before the Property Tax Appeal Board are Audrey Niffenegger, the appellant, by Jeremy 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: \$17,409
IMPR.: \$53,697
TOTAL: \$71,106

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 improved with a two-story dwelling of frame exterior construction containing 3,405 square feet of living area. The dwelling is approximately 113 years old. Features of the property include a full unfinished basement, 3½ bathrooms, and a 2-car garage. The property has a 4,974 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-06 properties improved with two-story dwellings of frame exterior construction that range in size from 2,656 to 2,916 square feet of living area. The homes range in age from 95 to 115 years old. Three comparables have a full or partial basement and

one comparable has a slab foundation. Each comparable has either 2 or 4½ bathrooms and three comparables have a 2-car garage. The comparables have the same assessment neighborhood code as the subject and are located either .9 or 1 mile from the subject property. Their improvement assessments range from \$32,125 to \$43,875 or from \$12.10 to \$15.65 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$47,295.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,106. The subject property has an improvement assessment of \$53,697 or \$15.77 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 composed of class 2-06 properties improved with two-story dwellings of frame construction that range in size from 2,676 to 2,861 square feet of living area. The dwellings range in age from 106 to 131 years old. Each comparable has a full or partial basement with two having finished area, central air conditioning, and a 1.5-car, 2-car or 3-car garage. The comparables have two or three full bathrooms and two comparables have an additional ½ bathroom. Two comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$45,225 to \$78,660 or from \$16.75 to \$29.39 per square foot of living area.

Conclusion of Law

The 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 the appellant 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 with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables submitted by the parties are improved with homes that are significantly smaller than the subject dwelling, which makes the comparative equity analysis more difficult for this Board. The Board gives the least weight to appellant's comparables #1 and #2 along with board of review comparables #3 and #4 due to differences from the subject dwelling in size, being more than 20% smaller than the subject home, as well as the fact appellant's comparable #2 has a slab foundation, unlike the subject property. The Board gives most weight to appellant's comparables #3 and #4 as well as board of review comparables #1 and #2 that range in size from 2,803 to 2,916 square feet of living area. Each comparable would require significant upward adjustments to make them more equivalent to the subject in dwelling size as the subject home has 3,405 square feet of living area. These four comparables vary from the subject in features requiring adjustments to make them more equivalent to the subject for these differences. These comparables have improvement assessments that range from \$42,457 to \$64,705 or from \$14.56 to \$22.88 per square foot of living area. Despite the subject's larger dwelling size, the subject's improvement assessment of \$53,697 or \$15.77 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering

the appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant 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: 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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