



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

APPELLANT: James Heath  
DOCKET NO.: 23-39221.001-R-1  
PARCEL NO.: 13-03-314-007-0000

The parties of record before the Property Tax Appeal Board are James Heath, 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 **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:** \$12,400  
**IMPR.:** \$47,070  
**TOTAL:** \$59,470

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 masonry exterior construction containing 2,126 square feet of living area. The dwelling is approximately 88 years old. Features of the property include a crawl space foundation, central air conditioning, one fireplace, 1½ bathrooms, and a 1-car garage. The property has a 4,960 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant indicated the subject property is an owner-occupied residence and 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 2-05 properties that are improved with two-story dwellings of masonry exterior construction that range in size from 1,759 to 2,172 square feet of living area. The homes range in age from 72 to

96 years old. Each property has a full basement, central air conditioning, one fireplace, and a 1-car or 1½-car garage. The comparables have one or two full bathrooms and three comparables have an additional half bathroom. These properties have the same assessment neighborhood code as the subject and are located from 43 feet to .5 of a mile from the subject. Their improvement assessments ranged from \$38,645 to \$49,348 or from \$21.97 to \$22.80 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$47,899.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,000. The subject property has an improvement assessment of \$50,600 or \$23.80 per square foot of living area. The board of review indicated the first year of the general assessment cycle for the subject property was 2021 and that no township equalization factor was applied by county assessment officials in the 2023 tax year.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-05 properties improved with two-story dwellings of masonry exterior construction that range in size from 1,820 to 1,984 square feet of living area. The homes range in age from 82 to 92 years old. Each property has a full or partial basement with three having finished area, central air conditioning, and a 1.5-car or a 2-car garage. The comparables have one or two full bathrooms and three comparables have an additional one or two half bathrooms. Three comparables have one fireplace. These properties have the same assessment neighborhood code as the subject and are in the same block or ¼ of a mile from the subject property. Their improvement assessments range from \$44,600 to \$55,975 or from \$24.10 to \$28.21 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 a reduction in the subject's assessment is appropriate.

Initially, the Board finds section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

Pursuant to Section 1910.90(i) the Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before this Board for the 2022 assessment year under Docket No. 22-34192.001-R-1 in which the Board determined the total assessment of the subject property should be reduced to \$59,470.

The Board further finds that 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 record disclosed that the subject property is an owner-occupied dwelling. The Board takes notice that in Docket No. 22-34192.001-R-1 it issued a decision reducing the assessment of the subject property to \$59,470. The Board further finds that 2022 and 2023 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction establishing a fair cash value that is different from the fair cash value on which the Board's decision for the 2022 tax year was based.<sup>1</sup> Additionally, the record disclosed that no township equalization factor was applied for the 2023 tax year by Cook County assessment officials. For these reasons and pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 decision for the 2022 tax year.

---

<sup>1</sup> The decisions for the 2022 and 2023 tax years for the subject property are being issued contemporaneously by the Property Tax Appeal 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: July 15, 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

James Heath, by attorney:  
Jeremy 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