



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

APPELLANT: KEITH & SUSAN GREEN  
DOCKET NO.: 23-43515.001-R-1  
PARCEL NO.: 04-24-215-036-0000

The parties of record before the Property Tax Appeal Board are KEITH & SUSAN GREEN, the appellant(s); 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:** \$5,000  
**IMPR.:** \$16,376  
**TOTAL:** \$21,376

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 two-story, 52-year-old, single-family dwelling of frame and masonry construction with 1,350 square feet of living area. Features of the home include a partially unfinished basement and heat. The property has a 4,011-square-foot site and is located in Northfield, Northfield Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. These properties have frame and masonry construction. They range: in age from 53 to 66 years old; contain from 1,350 to 1,378 square feet of living area, and have an improvement assessment from \$10.52 to \$15.56 per square foot of living area. The appellant's petition discloses that the subject is an owner-occupied residence.

In written rebuttal, the appellant submitted a letter arguing that the board of review submitted comparables were between 287 and 399 square feet larger than the subject property. The appellant further stated all the comparables submitted by the board of review have amenities such as a fireplace, two car garages, and central air conditioning whereas the subject property lacks those amenities. The appellant reaffirmed the request for an assessment reduction.

This property was also the subject of an appeal with the Property Tax Appeal Board for the 2022 tax year under Docket Number 22-54435.001-R-1. The appellant disclosed the property was an owner-occupied residence during 2022. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$21,376.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,601. The subject property has an improvement assessment of \$26,600 or \$19.70 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on twenty equity comparables. These properties are described as either one-and-a-half or two-story dwellings of frame and masonry construction.

In rebuttal, the appellant argued that the comparable properties submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics. The appellant reaffirmed the request for an assessment reduction.

### **Conclusion of Law**

The taxpayer did not raise a Contention of Law to argue the Board's decision to reduce the 2022 assessment should be carried-over to the 2023 lien year. Rather, the taxpayer asserts assessment inequity as the basis of the appeal.

The Board published its Standing Order No. 3 on October 2, 2023. That Order provides, in relevant part, that a decision of the Board in a prior lien year within the general assessment period shall remain in effect for the remainder of that period. The taxpayer is also the owner-occupant of the subject property for both the instant lien year of 2023 and the prior lien year of 2022. The Board reduced the assessment for the 2022 lien year. Both 2022 and 2023 are within the same general assessment period. *35 ILCS 200/9/220; 86 Ill.Admin.Code §1910.5(b)(12); Cook County, Ill., Code of Ordinances, ch. 74, §§31-32.*

In accordance with Standing Order No. 3, the Property Tax Appeal Board finds that the assessment as established by the Board for the 2022 tax year should be carried forward to the tax year at issue 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 record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The appellant's petition discloses that the subject is owner-occupied. Since the 2022 appeal resulted in a reduction, the Board will grant a rollover of the 2022 assessment for the 2023 lien year subject to Section 16-185 of the Property Tax Code Sections 9-215 through 9-225. 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 plus the application of an equalization factor, if any.

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.

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Chairman



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Member



\_\_\_\_\_  
Member



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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: \_\_\_\_\_

March 18, 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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