



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

APPELLANT: Grant Bagan  
DOCKET NO.: 23-43872.001-R-1 through 23-43872.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Grant Bagan, the appellant(s), 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-43872.001-R-1	10-27-419-018-0000	4,998	15,242	\$20,240
23-43872.002-R-1	10-27-419-019-0000	8,086	21,048	\$29,134

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 two parcels improved with a 1-story dwelling of masonry exterior construction with 2,240 square feet of living area. The home was built in 1958 and is approximately 65 years old. Features include a partial basement, two full bathrooms, two half bathrooms, one fireplace and a 1.5-car garage. The property has a combined 9,346 square foot site and is located in Lincolnwood, Niles Township, Cook County. The subject is classified as a class 2-04 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 located within the subject's assessment neighborhood code and from 0.1 to 0.8 of a mile from the subject property. The comparables are improved with 1-story, class 2-04 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,099 to

2,726 square feet of living area. The home ranges in age from 66 to 72 years old. Each comparable has a full basement and a 1-car garage. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$31,900 to \$41,668 or from \$15.20 to \$15.61 per square foot of living area. Based on this evidence, the appellant requested that the subject's total improvement assessment be reduced to \$34,518.

The board of review submitted its "Board of Review Notes on Appeal" for one parcel under appeal. However, the appellant submitted a copy of the final decision of the Cook County Board for the 2023 assessment year concerning the two parcels which depicts assessments of \$20,240 for Parcel #1 (PIN 10-27-419-018-0000) and \$29,134 for Parcel #2 (PIN 10-27-419-019-0000). The subject's two parcels have a combined total assessment of \$49,374 and a total improvement assessment of \$36,290 or \$16.20 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 located within the subject's assessment neighborhood code. The Board finds comparable #1 to be the second parcel under appeal. Comparables #2, #3, and #4 are improved with one-story, class 2-04 dwellings of masonry exterior construction ranging in size from 1,838 to 1,866 square feet of living area. The homes range in age from 56 to 67 years old. Each comparable has a full or partial basement, one or two full bathrooms with two having an additional half bathroom, central air conditioning, one or two fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$32,007 to \$37,173 or from \$17.15 to \$20.22 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 seven suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 as well as the board of review comparables which differ substantially from the subject in dwelling size and/or feature central air conditioning, which the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3, and #4 which are relatively similar to the subject in design/class, age, dwelling size, and other features. These comparables have improvement assessments ranging from \$31,900 to \$38,668 or from \$15.20 to \$15.61 per square foot of living area. The subject's total improvement assessment of \$36,290 or \$16.20 falls within the range established by the best comparables in this record on an overall basis and above the range on a per square foot basis. However, the subject's higher per square foot basis appears logical considering its newer age,

larger bathroom count, larger garage capacity, and/or larger fireplace count when compared to the best comparables. After considering adjustments to the best comparables for differences when compared to 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: \_\_\_\_\_

November 25, 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

Grant Bagan, 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