



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

APPELLANT: Lauren Van Bergen
DOCKET NO.: 23-46663.001-R-1
PARCEL NO.: 04-09-313-005-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Lauren Van Bergen, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB 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: \$18,727
IMPR.: \$51,593
TOTAL: \$70,320

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 2022 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 dwelling of frame and masonry construction with 2,669 square feet of living area. The residence was constructed in 1968. Amenities of the home include a partial crawl-space basement, central air conditioning, a fireplace, and an attached two-car garage. The property has a 12,485 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is designated a class 2-78 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 three properties within three blocks of the subject property to show that the subject assessment was inequitably high. The appellant's selections all included frame and masonry construction, two stories, 2.5 bathrooms, air conditioning, a fireplace, and a two-car garage. Moreover, the suggested comparable properties ranged: in building age from 55 to 56 years old, in basement size from partial to full, and in

improvement assessment from \$15.09 to \$18.31 in square feet of living area. Based on this evidence, the appellant requests the board reduce the subject improvement assessment to \$16.86.

The county board of review responded in its “Board of Review Notes on Appeal” that the improvement assessment of \$51,593, based on a rate of \$19.33 per square foot of improvement area, is appropriate. As evidence that its contention that the total subject assessment of \$70,320 is correct, the board of review proposed four class 2-78 residences on the same block as the subject as benchmarks for improvement assessment equity. These selected comparators all featured two stories, frame and masonry construction, 2.5 bathrooms, a fireplace, and a two-car garage. The board of review’s chosen equity comparables ranged: in building age from 54 to 56 years, in basement size from partial to full, and in improvement assessment from \$19.34 to \$21.43 per square foot of living space. Based on its submission, the county board of review asserted the subject assessment should remain unchanged.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of assessment documentation for the 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

Based on the record before PTAB, appellant comparable properties #1 through #3 and board of review comparables #1 and #2 are most similar to the subject and therefore provide the best evidence of an equitable subject improvement assessment. The appellant’s comparables were all near the subject, almost identical in age, and substantially similar in improvement size. Moreover, the appellant’s comparables all exactly matched the subject improvement in terms of bathroom count (2.5), garage size (two-car), air conditioning presence, and fireplace count (1). Only one of the properties, appellant comparable #2, had a full basement, which is superior to the subject’s partial basement. Meanwhile, board of review comparables #1 and #2 also identically matched the subject improvement in bathroom count, air conditioning inclusion, fireplace count, basement type, and garage size. Board of review comparable #2 even contained the same amount of living space as the subject while board of review comparable #1’s improvement was only 62 square feet smaller than the subject improvement. These comparators

create an equitable range for the subject improvement between \$15.09 to \$21.43 per square foot, which is on par with the subject improvement assessment rate of \$19.33. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, PTAB concludes the subject's improvement assessment is supported. As such, PTAB finds that the appellant failed to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is therefore 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: October 21, 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

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