FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John and Suzy Nelson
DOCKET NO.: 23-48350.001-R-1 through 23-48350.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are John and Suzy Nelson, the appellants, 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
23-48350.001-R-1	04-24-306-004-0000	9,240	18,889	$28,129
23-48350.002-R-1	04-24-306-005-0000	9,240	18,889	$28,129

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two parcels improved with a 1-story dwelling of frame and masonry exterior construction containing 1,873 square feet of living area. The dwelling is approximately 67 years old. Features of the home include a full basement, central air conditioning, a fireplace and a 2-car garage. The two parcels are located in Northfield, Northfield Township, Cook County and is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four comparables located within the subject's assessment neighborhood and from 0.2 to 0.8 of a mile of the subject. The comparables consist of class 2-04, 1-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,847 to 1,959 square feet of living area and are 68 to 74 years old. Each comparable has a partial basement, central air conditioning, a fireplace and a 2-car or a 2½-car garage. The comparables have improvement assessments ranging from $31,779 to $35,826 or from $16.57 to $19.40 per square foot of living area. Based on this evidence, the appellants requested that the subject's combined improvement assessment be reduced to $33,433 or $17.85 per square foot of living area,

The appellants' submission included a copy of the Cook County Board of Review final decision for the 2022 assessment year disclosing the subject property has a combined total assessment of $56,258. The "Addendum to Petition" disclosed the subject property has a combined improvement assessments of $37,778 or $20.17 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one parcel but included a notation indicating the subject property has two parcels. In support of its contention of the correct assessment, the board of review submitted information on three comparables as the board of review comparable #1 is one of the subject's two parcels under appeal, and thus, will not be further referenced in this decision. Comparables #2 through #4 are located within the same assessment neighborhood code as the subject and within the subject's same block or approximately ¼ of a mile from the subject. The comparables consist of class 2-04, 1-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,825 to 1,873 square feet of living area and are 66 to 69 years old. Two comparables each have a slab foundation, and one comparable has a full basement. Two comparables each have central air conditioning, two comparables each have a fireplace, and each comparable has a 2-car garage. The comparables have improvement assessments ranging from $37,598 to $39,520 or from $20.44 to $21.53 per square foot of living area.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven suggested equity comparables for the Board's consideration. The Board gives less weight to the board of review comparables #3 and #4 which lack a basement foundation, unlike the subject property.

The Board finds the best evidence of assessment equity to be the appellants' comparables and the board of review comparable #2. These comparables are relatively similar to the subject in location, dwelling size, age, foundation style and most features. These five comparables have improvement assessments ranging from $31,779 to $39,520 or from $16.57 to $21.51 per square foot of living area. The subject's improvement assessment of $37,778 or $20.96 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject property, the Board finds the appellants 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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:

C E R T I F I C A T I O N

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

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