



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

APPELLANT: BBH Properties, LLC  
DOCKET NO.: 23-50426.001-R-1  
PARCEL NO.: 24-24-306-011-0000

The parties of record before the Property Tax Appeal Board are BBH Properties, LLC, the appellant, by Robert 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 **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:** \$2,447  
**IMPR.:** \$13,000  
**TOTAL:** \$15,447

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 one-story dwelling of masonry exterior construction containing 1,130 square feet of living area. The dwelling was constructed in 1954 and is approximately 69 years old. Features of the home include a slab foundation, central air conditioning, 1½ bathrooms, and a 2-car garage. The property has a 4,662 square foot site located in Merrionette Park, Worth Township, Cook County. The subject is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant 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 2-03 properties improved with one-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,130 to 1,266 square feet of living area. The dwellings are 70 or 71 years old. Each property has a slab foundation, central

air conditioning, 1 or 1½ bathrooms, and a 1½-car or 2-car garage. The comparables have the same assessment neighborhood code as the subject property and are located from .3 to .4 of a mile from the subject property. The comparables have improvement assessments ranging from \$11,128 to \$13,553 or from \$9.43 to \$10.71 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$11,492.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,447. The subject property has an improvement assessment of \$13,000 or \$11.50 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 composed of class 2-03 properties improved with one-story dwellings of masonry exterior construction that have either 1,107 or 1,130 square feet of living area. The dwellings are 58 or 70 years old. One comparable has a full unfinished basement and three comparables have slab foundations. Each comparable has one bathroom. Three comparables have a 1½-car or a 2-car garage. These properties have the same assessment neighborhood code as the subject property and are located in the same assessment block or ¼ of a mile from the subject property. Their improvement assessments range from \$14,552 to \$16,692 or from \$12.88 to \$14.77 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparables #1, #3 and #4 as these properties are most similar to the subject in dwelling size and age. Each comparable has a dwelling with 1,130 square feet of living area, the same size as the subject, and the homes are 70 or 71 years old while the subject dwelling is 69 years old. Each of these comparables has ½ less bathroom than the subject indicating each comparable would require an upward adjustment to make it more equivalent to the subject property for this difference. Board of review comparables #1, #3 and #4 have no central air conditioning, which is a feature of the subject property, necessitating upward adjustments to make them more equivalent to the subject for this difference. Additionally, board of review comparables #3 and #4 have smaller garages than the subject suggesting an upward adjustment to these two comparables would be appropriate for this difference. These four comparables have improvement assessments that range from \$11,128 to \$16,692 or from \$9.85 to \$14.77 per square foot of living area. The subject's improvement assessment of \$13,000 or \$11.50 per square foot of living area falls within the range established by the best comparables and is well supported after considering the suggested adjustments to the comparables for differences from

the subject. The Board gives less weight to appellant's comparables #1, #3 and #4 due to differences from the subject in dwelling size being from approximately 10% to 12% larger than the subject home. The Board gives less weight to board of review comparable #2 due to differences from the subject in age, foundation, and the lack of a garage amenity. Based on this record 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:

April 21, 2026



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

BBH Properties, LLC, 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