



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

APPELLANT: Michael Farrell
DOCKET NO.: 23-51392.001-R-1
PARCEL NO.: 04-25-200-094-0000

The parties of record before the Property Tax Appeal Board are Michael Farrell, the appellant, 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 **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: \$124,324
IMPR.: \$173,075
TOTAL: \$297,399

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 2-story dwelling of frame and masonry exterior construction with 9,890 square feet of living area.¹ The dwelling is approximately 43 years old. Features include a full basement, central air conditioning, two fireplaces, and a 3-car garage. The property has an 88,803 square foot site and is located in Northfield, Northfield Township, Cook County. The subject is classified as a class 2-09 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 a different assessment neighborhood than the subject. The

¹ The only description of the subject property was gleaned from the evidence presented by the appellant, which was unrefuted by the board of review.

comparables are improved with 2-story, class 2-09 dwellings of masonry or frame and masonry exterior construction ranging in size from 7,702 to 9,753 square feet of living area. The homes range in age from 20 to 84 years old. Each property has a full or partial basement, central air conditioning, from two to five fireplaces, and from a 2-car to a 4-car garage. The comparables have improvement assessments ranging from \$133,416 to \$168,461 or from \$15.94 to \$17.41 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$167,932 or \$16.98 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$304,999. The subject property has an improvement assessment of \$180,675 or \$18.27 per square foot of living area.

The board of review did not submit any evidence in support of its contention of the correct assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity were the four equity comparables submitted by the appellant. These comparables are similar to the subject in design, classification, and many features but have varying degrees of similarity in age and dwelling size. Nevertheless, the Board gives less weight to the appellant's comparable #2 which is a substantially smaller home than the subject. The three remaining appellant comparables have improvement assessments ranging from \$146,817 to \$168,461 or from \$15.94 to \$17.41 per square foot of living area. The subject's improvement assessment of \$180,675 or \$18.27 per square foot of living area falls above the range established by the best comparables in this record and appears to be excessive. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: _____

September 15, 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

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