FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Margaret McCallum
DOCKET NO.: 23-52651.001-R-1
PARCEL NO.: 04-24-406-041-0000

The parties of record before the Property Tax Appeal Board are Margaret McCallum, 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:	$16,571
IMPR.:	$48,427
TOTAL:	$64,998

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 a site containing 11,837 square feet of land area that is improved with a one-story dwelling of frame and masonry exterior construction containing 2,581 square feet of living area. The dwelling was constructed in 1959 and is approximately 64 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, two fireplaces, three bathrooms, and a 2-car garage. The property is in Northfield, Northfield Township, Cook County. The subject is a class 2-04 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 consisting of class 2-04 properties improved with one-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 1,959 to 2,798 square feet of living area. The homes are 62 to 82 years old. One comparable has a full basement, two comparables have partial basements and one comparable has a crawl space foundation. Each comparable has central air conditioning, a 2-car garage and 1½, 2 or 2½ bathrooms. Three comparables each have one fireplace. These properties have the same neighborhood code as the subject property and are located from .4 of a mile to 1 mile from the subject property. Their improvement assessments range from $32,455 to $45,704 or from $16.33 to $17.54 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $43,258.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $64,998. The subject property has an improvement assessment of $48,427 or $18.76 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 2-04 properties improved with 1-story or 1.5-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 2,100 to 2,707 square feet of living area and are 66 to 69 years old. Three comparables have partial basements with recreation rooms and one comparable has a slab foundation. Each property has central air conditioning, one or two fireplaces, and a 2-car or 2.5-car garage. The comparables have 2, 2½ or 3 bathrooms. The comparables have the same neighborhood code as the subject and are located ¼ of a mile from the subject or in the "subarea." Their improvement assessments range from $41,769 to $67,133 or from $19.52 to $24.80 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 gives less weight to appellant's comparable #1 due to differences from the subject in age. The Board gives less weight to appellant's comparable #2 due to differences from the subject in dwelling size. The Board gives less weight to appellant's comparable #3 due to differences from the subject in type of foundation. The Board gives less weight to board of review comparable #3 due to differences from the subject in type of foundation and dwelling size. The Board gives less weight to board of review comparable #4 due to differences from the subject in style and dwelling size. The Board finds the best evidence of assessment equity to be appellant's comparable #4 and board of review comparables #1 and #2 that are improved with one-story dwellings of masonry or frame and masonry construction that range in size from 2,314 to 2,707 square feet of living area and are 62 to 69 years old. These properties have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. Appellant's comparable #4 and board of review comparable #1 each have ½ less bathroom and one less fireplace than the subject necessitating upward adjustments to make the comparables more equivalent to the subject for these differences. Conversely, board of review comparable #1 has a larger garage than the subject, suggesting a downward adjustment would be appropriate. These comparables have improvement assessments that range from $41,211 to $67,133 or from $17.54 to $24.80 per square foot of living area. The subject's improvement assessment of $48,427 or $18.76 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the proper adjustments to the best comparables, 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: ____________ ____________

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: July 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 <u>PETITION AND EVIDENCE</u> 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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