FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jill and Michael Buhrfiend
DOCKET NO.: 23-53047.001-R-1
PARCEL NO.: 18-02-101-021-0000

The parties of record before the Property Tax Appeal Board are Jill and Michael Buhrfiend, 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:

LAND:	$4,025
IMPR.:	$30,974
TOTAL:	$34,999

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 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 2-story townhome of frame and masonry exterior construction with 1,250 square feet of living area.[1] The dwelling was built in 1971 and is approximately 52 years old. Features include a slab foundation. The property has a 7,000 square foot site and is located in Lyons, Lyons Township, Cook County. The subject is classified as a class 2-95 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 equity comparables that are located within the subject's assessment neighborhood and are 2.1 miles from the subject property. The comparables are improved with 3-story, class 2-95 townhomes of

[1] The best description of the subject property was gleaned from the evidence submitted by the appellants and was unrefuted by the board of review. The board of review provided limited property characteristics for the subject.

masonry exterior construction with either 1,980 or 1,985 square feet of living area. The comparables are each 22 years old. Each comparable has a slab foundation and a 2-car garage. The comparables have improvement assessments ranging from $25,518 to $25,527 or of either $12.86 or $12.89 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal." The appellants submitted the board of review final decision disclosing the total assessment for the subject of $34,999. The subject property has an improvement assessment of $30,974 or $24.78 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables located within the same assessment neighborhood as the subject.[2] Comparables #1 and #2 are the same properties as the appellants' comparables #2 and #3, respectively, which were previously described. Based on this evidence, the board of review requested the assessment be confirmed.

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 parties submitted four equity comparables for the Board's consideration, two of which are common to both parties. Each of the parties' comparables have the same property classification and assessment neighborhood code as the subject property but none are truly similar to the subject in overall property characteristics. Each of the parties' comparables is located 2.1 miles from the subject, are each 3-story dwellings when compared to the 2-story design of the subject, are each 30 years newer in age than the subject, are substantially larger homes than the subject, and each feature a 2-car garage, an amenity the subject lacks. Due to the disparate equity evidence submitted by the parties, the Board finds a meaningful analysis is severely diminished by the substantial differences in location, design, age, dwelling size, garage amenity and other features found in the parties' evidence. Therefore, based on this record, the Board finds the appellants failed to demonstrate by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

[2] The board of review provided limited property characteristics for its comparables #3 and #4 which would be needed to make a meaningful analysis of the similarities and differences of these comparables to the subject. They, therefore, will not be considered in this decision.

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:

<u>C E R T I F I C A T I O N</u>

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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