FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: William Johnson
DOCKET NO.: 23-53190.001-R-1
PARCEL NO.: 04-21-100-050-0000

The parties of record before the Property Tax Appeal Board are William Johnson, 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:	$43,497
IMPR.:	$43,500
TOTAL:	$86,997

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 has an 18,549 square foot site improved with a one-story dwelling of masonry exterior construction containing 3,932 square feet of living area. The dwelling is approximately 43 years old. Features of the property include an unfinished partial basement, central air conditioning, one fireplace, 3½ bathrooms and a 2-car garage. The property is in Northbrook, 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 3,141 to 3,401 square feet of living area. The homes are 42 to 54 years old. Each property has a partial or full basement, central air conditioning, one or two fireplaces, and a 2-car or 2½-car garage. The comparables have 2½, 3 or 3½ bathrooms. These properties have the same neighborhood code as the subject and are located from .1 to .2 of a mile from the subject property. Their improvement assessments range from $29,504 to $35,540 or from $9.39 to $10.45 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $39,123.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $86,997. The subject property has an improvement assessment of $43,500 or $11.06 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 masonry or frame and masonry exterior construction that range in size from 3,316 to 4,197 square feet of living area. The homes are 45 to 53 years old. Two comparables have full unfinished basements and two comparables have partial basements with one having finished area. Each property has central air conditioning, one or two fireplaces, and a 2-car, 2½-car or 3-car garage. The comparables have 3, 3½ or 4½ bathrooms. These properties have the same neighborhood code as the subject property and are located ¼ of a mile from the subject. Their improvement assessments range from $40,340 to $49,980 or from $11.55 to $12.17 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 appellant's comparables and board of review comparables #1 and #3 are similar to the subject in style, age and most features but are improved with homes that are approximately 11% to 20% smaller than the subject dwelling, ranging in size from 3,141 to 3,508 square feet of living area, and would require upward adjustments to make them more equivalent to the subject in size. These six comparables have improvement assessments ranging from $29,504 to $40,500 or from $9.39 to $12.17 per square foot of living area. The subject's improvement assessment of $43,500 or $11.06 per square foot of living area, is above the range of the total improvement assessments but within the range on a per square foot of living area basis as established by these six comparables. The subject's overall higher improvement assessment is appropriate given the property's larger dwelling size in relation to these comparables.

Board of review comparables #2 and #4 are most similar to the subject in dwelling size with 3,903 and 4,197 square feet of living area, respectively. However, these two comparables differ from the subject in style, each being a 1.5-story dwelling. These two comparables have improvement assessments of $46,500 and $49,980 or $11.91 per square foot of living area, respectively. The subject's improvement assessment of $43,500 or $11.06 per square foot of living area is below these two comparables, supporting the conclusion the subject is being equitably assessed.

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:

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 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

William Johnson, 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