



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

APPELLANT: Larry Funk
DOCKET NO.: 23-53574.001-R-1
PARCEL NO.: 04-24-200-069-0000

The parties of record before the Property Tax Appeal Board are Larry Funk, 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 **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: \$20,728
IMPR.: \$22,271
TOTAL: \$42,999

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 1.5-story dwelling of masonry exterior construction containing 1,536 square feet of living area. The dwelling is approximately 68 years old. Features of the home include a partial basement and a 2-car garage. The property has an approximately 14,806 square foot site and is located in Northfield, Northfield Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales that are located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-03, 1-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,196 to 1,449 square feet of living area. The dwellings range in age from 62 to 72 years old. Each comparable has a partial or full basement. Two comparables each have one fireplace and three comparables each have either a 1-car or a 2-car

garage. The comparables sold from March 2021 to April 2023 for prices ranging from \$299,000 to \$332,000 or from \$214.63 to \$250.00 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,999. The subject's assessment reflects a market value of \$429,990 or \$279.94 per square foot of living area, including land, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-03, 1-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,200 to 1,356 square feet of living area. The dwellings range in age from 65 to 74 years old. One comparable has a crawl space foundation and three comparables each have a full or a partial basement. Three comparables each have central air conditioning and three comparables have one or two fireplaces. Each comparable has from a 1-car to a 2-car garage. The comparables sold from February to December 2023 for prices ranging from \$490,000 to \$630,000 or from \$408.33 to \$465.29 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables #1 and #2 due to their remote sale dates occurring in 2021, which is less proximate in time to the January 1, 2023, assessment date given other sales available in the record. The Board has given reduced weight to appellant's comparable #4 as well as board of review comparables #1, #2 and #4 due to their differences from the subject in central air conditioning amenity and/or dwelling size. The Board finds the best evidence of market value to be appellant's comparable sale #3 along with board of review comparable sale #2. The Board finds that these two comparables sold more proximate to the January 1, 2024, assessment date and are most similar to the subject in age, location, foundation, dwelling size and some features. These two most similar comparables sold in April and August 2023 for prices of \$332,000 and \$630,000 or \$245.93 and \$465.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$429,990 or \$279.94 per square foot of living area, including land, is bracketed between the two best comparable sales in this record. Based on this record and after considering adjustments to the two best comparable sales for differences from the subject, the Board finds a reduction in the subject's assessment is not warranted.

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: _____

October 21, 2025



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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