



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

APPELLANT: Peter Hadley
DOCKET NO.: 23-53698.001-R-1 through 23-53698.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Peter Hadley, the appellant, by attorney Kyle Gordon Kamego, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-53698.001-R-1	04-24-306-012-0000	8,437	36,000	\$44,437
23-53698.002-R-1	04-26-306-011-0000	9,240	36,000	\$45,240

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 two parcels improved with a 2-story dwelling of frame and masonry exterior construction with 3,435 square feet of living area. The dwelling is approximately 23 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 2-car garage. The property is located in Northfield, Northfield Township, Cook County. The subject is classified as a class 2-78 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 comparables located within the subject's assessment neighborhood and from 0.60 of a mile to 1.20 miles of the subject property. The comparables are improved with class 2-78, 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,904 to 3,578 square feet of

living area. The homes are 20 to 63 years old. Each comparable has a partial or full basement, central air conditioning, 1 or 2 fireplaces and a 2-car garage. The comparables have improvement assessments ranging from \$50,146 to \$66,897 or from \$16.57 to \$20.98 per square foot of living area. Based on this evidence, the appellant requested that the subject's combined improvement assessment be reduced to \$62,929 or \$18.32 per square foot of living area.

The appellant's submission included a copy of the Cook County Board of Review final decision disclosing the subject property has a combined total assessment of \$112,723. The subject property has a combined improvement assessment of \$95,046 or \$27.67 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one parcel of the subject's two parcels. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood and subarea as the subject. The comparables are improved with class 2-78, 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,567 to 2,904 square feet of living area. The homes are 4 to 60 years old. Each comparable has a partial or full basement with one having finished area, central air conditioning and either a 1-car or a 2-car garage. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$52,716 to \$60,928 or from \$20.40 to \$20.98 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer 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 parties submitted eight suggested equity comparables for the Board's consideration, as the appellant's comparable #4/board of review comparable #4 is common to both parties. Except for the parties' common comparable, the parties' comparables significantly differ from the subject in age. Nevertheless, the Board gives less weight to the board of review's comparables #1, #2 and #3 which are less similar to the subject in dwelling size. The Board gives more weight to the appellant's comparables #1, #2 and #3 as well as the parties' common comparable, which are located in the subject's assessment neighborhood and are most similar to the subject in dwelling size and some features. However, these comparables are inferior to the subject given their 7% to 15% smaller dwelling sizes and three comparables are 29 to 40 years older, suggesting upward adjustments would be required for these differences to make them more equivalent to the subject. These four comparables have improvement assessments ranging from \$50,146 to \$66,897 or from \$16.57 to \$20.98 per square foot of living area. The subject property has an improvement assessment of \$95,046 or \$27.67 per square foot of living area falls above the range established by the most similar comparables in this record. After considering adjustments to the most

similar comparables in the record for differences from the subject, the Board finds the subject's assessment is excessive. Based on this record, the Board finds a reduction in the subject's improvement 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:

March 17, 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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