FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: William Hannon
DOCKET NO.: 23-55298.001-R-1
PARCEL NO.: 04-24-308-021-0000

The parties of record before the Property Tax Appeal Board are William Hannon, the appellant, by Eric Feldman, attorney-at-law of Eric Feldman & Assoc. P.C. in Chicago, 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:	$8,750
IMPR.:	$28,664
TOTAL:	$37,414

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 is improved with a one-story dwelling of frame and masonry exterior construction that contains 1,160 square feet of living area. The dwelling is approximately 73 years old. Features of the property include a slab foundation, central air conditioning, one fireplace, one bathroom and a 2-car garage. The property has a 6,250 square foot site located in Northfield, Northfield Township, Cook County. The subject is a class 2-03 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 five equity comparables comprised of class 2-03 properties improved with one-story dwellings of frame and masonry exterior construction that range in size from 1,124 to 1,265 square feet of living area and are 66 to 73 years old. Each comparable has a full or partial basement with one having finished area, one bathroom and a 1-car, 1.5-car or 2-car garage. One comparable has central air conditioning and three comparables each have one fireplace. These properties have the same neighborhood code as the subject property and are located .14 to .58 of a mile from the subject property. Comparable #2 is located along the same street as the subject property. Their improvement assessments range from $19,828 to $23,349 or from $17.21 to $18.46 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $20,950.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $37,414. The subject property has an improvement assessment of $28,664 or $24.71 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 consisting of class 2-03 properties improved with one-story dwellings of frame, masonry, or frame and masonry exterior construction that range in size from 1,090 to 1,200 square feet of living area. The homes are 62 to 74 years old. Two comparables have a full basement, one with a formal recreation room, one comparable has a partial basement, and one comparable has a crawl space foundation. Each property has one or two fireplaces, 1 or 1½ bathrooms, and a 1-car, 2-car or 3-car garage. Two comparables have central air conditioning. The comparables have the same neighborhood code as the subject and are located ¼ of a mile from the subject or in the "subarea." Comparables #2, #3 and #4 are located along the same street as the subject property. These properties have improvement assessments that range from $29,317 to $34,500 or from $24.89 to $29.69 per square foot of living area.

The board of review submission also disclosed the subject property sold in February 2021 for a price of $426,500. Board of review comparables #2 and #3 sold in April 2021 and December 2023 for prices of $497,000 and $490,000, respectively. Board of review comparables #2 and #3 have total assessments of $43,999 and $44,000, respectively.

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 nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables are improved with dwellings similar to the subject in style, size and age. These comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. A primary difference between the comparables and the subject is that the subject has a slab foundation while the comparables have a full basement, partial basement, or crawl space foundation, suggesting downward adjustments to the comparables would be appropriate to make them more equivalent to the subject for this difference. Four of the comparables have ½ or 1 more bathroom than the subject, and one comparable has a larger garage than the subject, necessitating downward adjustments to the comparables for these differences. Conversely, six comparables have no central air conditioning, and two comparables have no fireplace, features of the subject, indicating upward adjustments to these comparables to make them more equivalent to the subject for these differences would be proper. Four comparables have smaller garages than the subject, indicating upward adjustments to these comparables because of this dissimilarity would be appropriate. The comparables have improvement assessments ranging from $19,828 to $34,500 or from $17.21 to $29.69 per square foot of living area. The only comparable that does not have a basement, board of review comparable #3, has an improvement assessment of $30,875 or $25.73 per square foot of living area. The subject's improvement assessment of $28,664 or $24.71 per square foot of living area falls within the range established by the comparables in this record and is below the only comparable that does not have a basement but a crawl space foundation, which is more similar to but nevertheless superior to the subject's slab foundation.

The record also disclosed the subject property and board of review comparables #2 and #3 sold in 2021 or 2023 for prices of $426,500, $497,000 and $490,000, respectively. The Board finds that by comparing the total assessments of these properties to their reported sales prices tend to indicate these properties are being proportionally assessed with purchase prices to total assessment ratios of approximately 8.77%, 8.85% and 8.98%, respectively.

In conclusion, based on this record, after considering the appropriate adjustments to the 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 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

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