FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Patricia Tyska
DOCKET NO.: 23-55315.001-R-1
PARCEL NO.: 04-24-311-007-0000

The parties of record before the Property Tax Appeal Board are Patricia Tyska, the appellant, by attorney Eric Feldman 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 ***A 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:

LAND:	$43,560
IMPR.:	$67,600
TOTAL:	$111,160

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 site with 43,560 square feet of land area improved with a one-story dwelling of frame construction containing 3,787 square feet of living area. The dwelling is approximately 67 years old. Features of the property include a slab foundation, central air conditioning, one fireplace, three bathrooms, and a 3-car garage. The property is in Northfield, Northfield Township, Cook County. The subject is classified as 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 five equity comparables consisting of class 2-04 properties improved with 1.5-story dwellings of frame exterior construction that range in size from 3,460 to 3,991 square feet of living area and are 64 to 75 years old. One property has a slab foundation, one comparable has a crawl space foundation, two comparables have partial basements, and one comparable has a full basement. Each property has one or two fireplaces, a 2-car garage, and 2½, 3½, 4, 4½ and 5 bathrooms. Three comparables have central air conditioning. The comparables have the same neighborhood code as the subject property and are located from .04 to .69 of a mile from the subject property. The comparables have improvement assessments ranging from $52,190 to $69,084 or from $14.98 to $17.89 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $62,448.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $112,635. The subject property has an improvement assessment of $69,075 or $18.24 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 2-04 properties improved with 1-story or 1.5-story dwellings of frame or frame and masonry exterior construction that range in size from 3,549 to 3,903 square feet of living area. The homes are 59 to 69 years old. Two comparables have unfinished partial basements and two comparables have full basements with one having a formal recreation room. Each comparable has one fireplace and a 2-car, 2.5-car or 3-car garage. The comparables have 2, 2½, 3½ or 4½ bathrooms. Three 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." The comparables have improvement assessments ranging from $67,925 to $73,440 or from $18.31 to $20.69 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 evidence in the record supports a reduction in the subject's assessment. .

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 homes are relatively similar to the subject in age and size. The Board, however, gives less weight to the appellant's comparables and board of review comparable #3 due to differences from the subject in style with each property being improved with a 1.5-story dwelling while the subject is improved with a 1-story home. The Board gives most weight to board of review comparables #1, #3 and #4 that are improved with 1-story dwellings that range in size from 3,651 to 3,903 square feet of living area and are 59 to 66 years old. A primary difference between the subject property and these three comparables is that the subject has a slab foundation while the comparables have full or partial basements, one with finished area, that would require downward adjustments to these comparables to make them more equivalent to the subject for this dissimilarity. Board of review comparable #1 has 1½ more bathrooms than the subject that would also require a downward adjustment to make the comparable more equivalent to the subject for this difference. Conversely, board of review comparables #3 and #4 have ½ or 1 less bathroom than the subject and board of review comparables #1 and #4 have smaller garages than the subject that would suggest upward adjustments to the comparables to make them more equivalent to the subject for these differences would be proper. These three comparables submitted by the board of review have improvement assessments ranging from $67,925 to $71,961 or $18.31 and $19.71 per square foot of living area. The subject's improvement assessment of $69,075 or $18.24 per square foot of living area falls within the range of the total improvement assessments but is below the range on a per square foot of living area basis as established by the best comparables in this record but appears excessive owing to the subject’s inferior foundation relative to these properties. Based on this record, after considering the appropriate adjustments to the best comparables for differences from the subject, the Board finds that a reduction in the subject's assessment is appropriate.

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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