



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

APPELLANT: Jeffery Scott Norman  
DOCKET NO.: 23-55353.001-R-1  
PARCEL NO.: 04-24-309-042-0000

The parties of record before the Property Tax Appeal Board are Jeffery Scott Norman, the appellant, by attorney David R. Bass, of Field and Goldberg, LLC, 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:** \$45,986  
**IMPR.:** \$121,014  
**TOTAL:** \$167,000

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 two-story “traditional” dwelling of brick exterior construction with approximately 5,125 square feet of living area.<sup>1</sup> The dwelling is approximately 14 years old. Features include a full basement with finished area, central air conditioning, 5½ bathrooms, two fireplaces, a three-car attached garage, a one-car detached garage, and an inground swimming pool.<sup>2</sup> The property has a 45,986 square foot site and is located in Northfield,

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<sup>1</sup> The appellant’s appraisers included a schematic drawing of the dwelling to support the size conclusion of 5,125 square feet of living area. The board of review reported a dwelling size that is 33 square feet larger than the appraisers. In the absence of data to support the size conclusion, the Board finds the appellant provided the best evidence of dwelling size.

<sup>2</sup> The parties differ in their descriptions of fireplace count and garage capacities of the subject. As the appraisers report an inspection was performed, on September 18, 2023, the Board finds the appraisers have the best data to describe the fireplace count and garages.

Northfield Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared to estimate the market value of the subject for an equitable *ad valorem* property tax assessment by Tom J. Boyle, Jr., an Associate Real Estate Trainee Appraiser, and David Conaghan, CIAO, supervisor and a Certified General Real Estate Appraiser. The appraisers dated the report on September 19, 2023. Through use solely of the sales comparison approach to value, the appraisers estimated the subject property had a market value of \$1,400,000, including land, as of January 1, 2022.

As to the subject dwelling, the home was described as being in “average overall condition” for the market area and of good quality construction. On September 18, 2023, Boyle performed an interior and exterior inspection of the subject, while Conaghan performed an exterior only inspection. The appraisers analyzed five sales of comparable properties located from .24 to .69 of a mile from the subject. The parcels range in size from 13,970 to 48,312 square feet which are each improved with a “Traditional” residential dwelling of brick, cedar and stone, or stucco and stone exterior construction. The appraisers described the subject as a “Traditional” dwelling. The homes range in age from 6 to 69 years old and range in size from 5,045 to 5,636 square feet of living area. Each comparable has a full basement, with finished area. Features include 2 to 5 full bathrooms along with 1 or 2 half-baths, two, three or four fireplaces, and a two-car or a three-car garage. Each home has central air conditioning. Comparable #5 has an inground swimming pool. The comparables have various outdoor amenities, such as a porch, deck, and/or patio. The sales occurred from March 2019 to April 2021 for prices ranging from \$1,215,000 to \$1,440,000, including land.

Next, the appraisers applied adjustments to the sales for differences in lot size, age, bathroom count, dwelling size, garage capacity, outdoor amenities, and/or fireplace count when compared to the subject property. Through this process, the appraisers set forth adjusted sales prices for the comparables ranging from \$1,242,600 to \$1,559,000, including land.<sup>3</sup> The appraisers recognized that the subject is 14 years old and stated the “comparables have a similar effective age range.” Comparable #3 had the lowest net adjustments, comparable #5 had the lowest gross adjustments, and comparable #4 was closest in proximity to the subject. Comparable #5 was noted as having a pool, but also reported as the lowest adjusted value “of \$1,245,000.” The sale of comparable #5 occurred in March 2019, or about 45 months prior to the lien date at issue herein of January 1, 2023 for \$1,215,000, including land.

In reconciliation based on the sales comparison approach, the subject was determined to have a market value of \$1,400,000, including land, as of January 1, 2022. Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,000. The subject's assessment reflects a market value of

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<sup>3</sup> In the appraisal report, Boyle and Conaghan stated the “adjusted sales price range” was \$1,245,000 to \$1,560,000 which differs from the adjusted sales prices set forth in the grid analysis of the report.

\$1,670,000, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject and two of which are in the same block or ¼ of a mile from the subject. The parcels range in size from 34,444 to 58,370 square feet of land area which are improved with class 2-08 or 2-09 two-story dwellings of frame, masonry or frame and masonry exterior construction. The homes range in age from 1 to 18 years old and range in size from 4,790 to 6,476 square feet of living area. Each comparable has a full basement, two of which have finished area, central air conditioning, 4 or 5 full bathrooms, 1 or 2 half-baths, two, three or four fireplaces, and a three-car or a four-car garage. The comparables sold from February to August 2021 for prices ranging from \$2,100,000 to \$2,645,000, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant contends the board of review submission lacked documentation of the similarity, proximity and lack of distinguishing characteristics of the comparables to the subject property. In this regard, the appellant contends the board of review failed to provide any substantive, documentary evidence. The evidence consists of a grid sheet with photographs which the appellant contends is not substantive evidence as contemplated by the Property Tax Appeal Board.

### **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 appellant submitted an appraisal of the subject property, and the board of review submitted four comparable sales in support of the parties' respective positions before the Property Tax Appeal Board.

The Property Tax Appeal Board will briefly address the appellant's argument that the board of review did not supply supporting documentation related to the comparable sales set forth in the grid analysis presented along with the "Board of Review Notes on Appeal."<sup>4</sup> More importantly, the Property Tax Appeal Board finds the appellant did not avail themselves of the opportunity provided with the submission of rebuttal to challenge or in any manner contradict or question the data presented by the board of review. Rebuttal is designed for that very function, to allow appellant the clear opportunity to research data concerning the opposing parties' comparables in order to establish any errors, omissions and/or differences in characteristics when compared to

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<sup>4</sup> The Board also recognizes that proof of market value "should" consist of documentation of not less than three comparable properties. (86 Ill.Admin.Code §1910.65(b)). The Property Tax Appeal Board finds the completion of the grid analysis with details of the individual properties meets the intent of the procedural rule.

the subject which can include supporting documentation to do so. (86 Ill.Admin.Code §1910.66). Thus, on this record, the four board of review comparable sales were not refuted in this record.

The Property Tax Appeal Board has given reduced weight to the appellant's appraisal opining a market value for the subject as of January 1, 2022 with the use of five sales, two of which occurred in 2019, and three of which are nearly or more than twice as old as the 14-year-old subject dwelling. In analyzing the appraisal, the Board has given reduced weight to appraisal sales #4 and #5, due to sale dates more remote in time to the valuation date at issue. The Board has also given reduced weight to appraisal sales #2 and #3, due to ages of 69 and 25 years old, respectively, when compared to the subject. Furthermore, although not ideal comparables, the Board finds board of review comparables #1 and #3 to be closer in several respects to the subject than other sales in the record with newer ages and several similar features to the subject. In conclusion, based on the foregoing analysis of the record and consideration of the opposing parties' sales data, the Board finds the value conclusion in the appellant's appraisal report lacks credibility and reliability as the appraisers failed to utilize the best, most recent, and most proximate sales data available at the time the report was prepared on or about September 18, 2023. Having discounted the opinion of value in the appraisal, the Board will turn to the nine sales in the record.

For the reasons outlined previously, the Property Tax Appeal Board has given reduced weight to appraisal sales #4 and #5 which occurred in 2019. The Board has also given reduced weight to appraisal sales #2 and #3, given substantially older ages than the subject dwelling. The Board has given reduced weight to board of review comparables #2 and #4, due to unfinished basement features and/or substantial differences in dwelling size when compared to the subject.

Therefore, the Property Tax Appeal Board finds the best evidence of market value in the record to be appraisal sale #1 along with board of review comparables #1 and #3, which present varying degrees of similarity to the subject. These three best comparable sales in the record range in size from 5,308 to 5,889 square feet of living area and necessitate adjustments to make the comparables more equivalent to the subject which contains 5,125 square feet of living area. Additionally, none of these comparables has an inground swimming pool, indicating upward adjustments to each of these properties would be necessary for the lack of this amenity. Downward adjustments would be appropriate to board of review comparables #1 and #3 due to greater garage capacity while appraisal sale #1 necessitates an upward adjustment for its lesser garage capacity. These three best comparable sales in the record sold from February to August 2021, dates most proximate to the lien date herein, for prices ranging from \$1,360,000 to \$2,155,000, including land. The subject's assessment reflects a market value of \$1,670,000, including land, which falls within the range established by the best, most recent comparable sales in the record presented by both the appellant and the board of review in terms of overall value, including land.

In conclusion on this record and after considering appropriate adjustments to the best sales comparables for differences from the subject, the Board finds the subject property is not overvalued based on its assessment and 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: \_\_\_\_\_

September 16, 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

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