



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

APPELLANT: Thomas Nielsen  
DOCKET NO.: 24-20327.001-R-1  
PARCEL NO.: 10-12-317-009-0000

The parties of record before the Property Tax Appeal Board are Thomas Nielsen, 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:** \$13,163  
**IMPR.:** \$40,966  
**TOTAL:** \$54,129

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 2024 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 dwelling of frame exterior construction with 1,961 square feet of living area and which is approximately 103 years old. Features include a partial basement, 2 bathrooms, and a fireplace. The property has a 5,850 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and up to .6 of a mile from the subject. The comparables consist of class 2-05 two-story dwellings of frame or frame and masonry exterior construction which range in age from 69 to 95 years old. The dwellings range in size from 1,639 to 2,024 square feet of living area. The comparables have full or partial

basements, 1½ or 2½ bathrooms, a fireplace and either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$26,700 to \$35,643 or from \$16.29 to \$18.50 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$34,239 or \$17.46 per square foot of living area, representing the average of the comparables presented.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,129. The subject property has an improvement assessment of \$40,966 or \$20.89 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 located in the same neighborhood code as the subject and same tax block as the subject. The comparables consist of class 2-05 two-story dwellings of frame, stucco, or frame and masonry exterior construction which range in age from 67 to 103 years old. The dwellings range in size from 1,749 to 2,069 square feet of living area. Three comparables have full basements, and one has a crawl-space foundation. The homes have from 2 to 3½ bathrooms, and three comparables have central air conditioning. Three dwellings each have a fireplace and each comparable has from a one-car to a two-car garage. The comparables have improvement assessments ranging from \$42,976 to \$54,052 or from \$21.79 to \$26.12 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1 and #2 as well as board of review comparable #3, each of which differ significantly in dwelling size from approximately 11% to 16% when compared to the subject. The Board has given reduced weight to board of review comparable #1, due to its differing foundation type when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 along with board of review comparables #2 and #4, which are each similar to the subject in location, classification, story height, dwelling size, foundation type and some amenities. Each comparable necessitates downward adjustments for garage amenities when compared to the subject property which lacks a garage. In addition, the board of review comparables have air

conditioning which also is not a feature of the subject suggesting additional downward adjustments to these properties. Each comparable also necessitates adjustments for differences in bathroom count when compared to the subject. Finally, three of these best comparables in the record are significantly newer in age than the subject, suggesting further downward adjustments for the subject's age of 103 years old. The best comparables have improvement assessments ranging from \$35,300 to \$54,052 or from \$17.61 to \$26.12 per square foot of living area. The subject's improvement assessment of \$40,966 or \$20.89 per square foot of living area is within the range established by the best comparables in the record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record 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: \_\_\_\_\_

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: June 17, 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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