



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

APPELLANT: NSH Properties, LLC  
DOCKET NO.: 24-20550.001-R-1  
PARCEL NO.: 11-18-103-039-0000

The parties of record before the Property Tax Appeal Board are NSH Properties, LLC, 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 **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:** \$7,595  
**IMPR.:** \$44,093  
**TOTAL:** \$51,688

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 1.5-story dwelling of frame exterior construction with 1,713 square feet of living area and which is approximately 131 years old.<sup>1</sup> Features include a full basement, central air conditioning, and 1½ bathrooms. The property has a 3,038 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The Property Tax Appeal Board takes judicial notice that this improved parcel was the subject matter of appeals before this Board in Docket Nos. 22-25430 and 23-22201. (86 Ill.Admin.Code §1910.90(i)). In light of these prior decisions, the Board has described the subject in the same manner as these decisions in the same triennial cycle, despite that the board of review reports for tax year 2024 a newer age of 123 years, a 1-story instead of 1.5-story design, a smaller dwelling size of 966 square feet, one full bathroom instead of 1½ bathrooms, and no central air conditioning in the dwelling.

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 within .2 of a mile from the subject. The comparables consist of class 2-03 1-story or 1.5-story dwellings of frame, stucco or frame and masonry exterior construction which range in age from 69 to 130 years old. The dwellings range in size from 1,400 to 1,782 square feet of living area and have full basements, central air conditioning, 1½ or 2 bathrooms, and either a one-car or a two-car garage. Three comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$35,701 to \$46,463 or from \$24.62 to \$26.78 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$44,093 or \$25.74 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." The appellant submitted a copy of the final decision disclosing the total assessment for the subject of \$54,189. The subject property has an improvement assessment of \$46,594 or \$27.20 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 one of which is also on the same block as the subject. The comparables consist of either class 2-02 or class 2-03 1-story or 1.5-story dwellings of frame exterior construction which range in age from 113 to 128 years old. The dwellings range in size from 966 to 1,476 square feet of living area and have full basements, 1, 1½ or 2 bathrooms, and two comparables each have a one-car and a two-car garage, respectively. The comparables have improvement assessments ranging from \$19,769 to \$33,686 or from \$20.46 to \$25.17 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 met this burden of proof and a reduction in the subject's assessment is 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 appellant’s comparables #1 and #2 as well as the board of review comparables, due to significant differences in dwelling sizes, age and/or classification when compared to the subject property.

The Board finds the best evidence of assessment equity to be appellant’s comparables #3 and #4, each of which are relatively similar to the subject in location, dwelling size, foundation type, air

conditioning amenity, and some other features. The appellant's comparables necessitated adjustments for superior bathroom count, fireplace feature and/or garage amenity which is not a feature of the subject. These best comparables have improvement assessments of \$42,661 and \$46,463 or of \$26.07 and \$26.78 per square foot of living area. The subject's improvement assessment of \$46,594 or \$27.20 per square foot of living area is above the best comparables in the record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant established with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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: \_\_\_\_\_

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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