



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

APPELLANT: William McKenna
DOCKET NO.: 24-27416.001-R-1
PARCEL NO.: 08-11-427-001-0000

The parties of record before the Property Tax Appeal Board are William McKenna, the appellant(s), 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: \$13,080
IMPR.: \$39,788
TOTAL: \$52,868

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 structure of masonry construction, approximately sixty-four years-old, with 3,248 square feet of living area. The property is on a 13,080 square foot site in Mount Prospect, Elk Grove Township, Cook County. The subject is classified as 2-06 under the Cook County Real Property Assessment Classification Ordinance. Features of the building include two full bathrooms, one half bathroom, a full basement, air conditioning and a three-and-a-half-car garage.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with varying degrees of similarity to the subject property. The properties offered by the appellant are two-or-more-story class 2-06 houses of frame and masonry or masonry construction, ranging in age from sixty-four to seventy years-old and ranging in size from 2,999 to 3,952 square feet of living area.

Two of the comparables have two full bathrooms and one half bathroom, one has three full and three half bathrooms and one has three full bathrooms and a half bathroom. Two of the comparables have full basements, one has a partial basement and one has a crawl space. Three have two-car garages and one has a one-car garage. All have air conditioning. The comparables range in distance to the subject property from 0.3 miles to 1.2 miles. Based on this evidence, the appellant is requesting an assessment amount of \$52,965.

The board of review submitted its “Board of Review Notes on Appeal” stating the total assessment for the subject property as \$56,314 including an improvement assessment of \$43,234 or \$13.31 per square foot.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables. The properties offered by the board of review are two-story buildings of frame and masonry or frame construction. They range in age from seventy-one to seventy-four years old and range in size from 2,793 to 3,474 square feet of living area. The comparables range in the number of bathrooms from three full and one half bathrooms to two full and one half bathrooms. Two have partial basements and one has a full basement. Two have a two-car garage. All have air conditioning. The board of review reports that one of its comparables is located on the same block as the subject property and two are within a quarter-mile.

Conclusion of Law

The record shows that the Property Tax Appeal Board (PTAB) reduced the subject property assessment to \$52,868 for the 2023 assessment year in docket 23-26715.001-R-1. Because the 2023 tax year falls within the same triennial assessment period as 2024 for Elk Grove Township, PTAB finds that the assessment for the 2023 tax year should be carried forward to 2024 subject only to equalization pursuant to section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If [PTAB] renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm’s length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which [PTAB]’s assessment is based, or unless the decision of PTAB is reversed or modified upon review.

Applying the provisions of this section, PTAB finds that it issued a decision reducing the subject’s assessment for the 2023 tax year that has, to its knowledge, not been reversed or modified upon review. In this case, PTAB notes that the subject property was an owner-occupied dwelling, that 2023 and 2024 were in the same general assessment period, and that no evidence suggests the subject was sold at less than fair cash value subsequent to PTAB’s decision for the 2023 tax year. For these reasons, PTAB finds that a reduction in the subject’s 2024 assessment is

justified to reflect the \$52,868 total assessment as established in PTAB's decision for the 2023 tax year, plus the application of an equalization factor, if any.

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 16, 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

AGENCY

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