FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: PEKALA MARGRET
DOCKET NO.: 24-41550.001-R-1
PARCEL NO.: 04-09-104-056-0000

The parties of record before the Property Tax Appeal Board are PEKALA MARGRET, the appellant(s); 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:	$19,200
IMPR.:	$37,639
TOTAL:	$56,839

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 is a split-level, frame-and-masonry single-family dwelling containing 1,758 square feet of living area. The home is approximately 64 years old. Notable features include a partial basement with a finished recreation room, central air conditioning, a fireplace, and a two-and-a-half-car garage. The appellant reports that the property is owner-occupied. The site consists of 25,025 square feet located in Northbrook, within Northfield Township, Cook County. The property is classified as Class 2-34[1] under the Cook County Real Property Assessment Classification Ordinance.

[1] The Board of Review describes the subject property as a Class 34 two-story dwelling. The Cook County Assessor Class 2-34 designation refers to a split-level residence with a lower-level area located below grade, applicable to properties of all ages and sizes up to 62 years and containing between 2,001 and 3,800 square feet. Based on the evidence, the Board finds that the subject property is a split-level residence.

The appellant, appearing pro se, challenges the final assessment determination issued by the Board of Review regarding the assessed valuation of the subject property for the lien year at issue. The appellant contends that the assessment is inequitable and submitted information on three equity comparable properties with varying degrees of similarity to the subject in support of this claim. The comparable properties are split-level, single-family dwellings located within the same neighborhood as the subject and situated between 0.02 and 2.0 miles away. All comparable properties are of frame and masonry construction, contain partial basements, have central air conditioning, and include garage areas. Two of the comparable properties also contain fireplaces. Their ages range from 57 to 66 years.

The appellant reported that the improvement assessments for these comparable properties ranged from \$264,825 to \$294,100, or from \$142.17 to \$167.10 per square foot of living area. The appellant further reported that the subject property has a total assessment of \$594,410, including an improvement assessment of \$402,410, or \$228.90 per square foot of living area.

The Board of Review submitted its "Board of Review Notes on Appeal," reporting a total assessment for the subject property of \$56,839. The subject has an improvement assessment of \$37,639, or \$21.41 per square foot of living area. In support of the assessment, the Board of Review submitted four Class-34 equity comparable properties exhibiting varying degrees of similarity to the subject. All comparable properties are two-story single-family dwellings of frame-and-masonry construction. The comparable properties share the same neighborhood code as the subject and are situated within a one block are of the subject. Their improvement assessments range from \$21.66 to \$29.24 per square foot of living area.

The Board of Review asserts that these comparable properties demonstrate that the subject property's current assessment is equitable and falls within the range established by similarly situated properties. Accordingly, the Board of Review requests confirmation of the subject's existing assessment.

Conclusion of Law

The appellant contends that the subject property is inequitably assessed. To prevail on such a claim, the appellant must demonstrate by clear and convincing evidence that the subject is assessed at a disproportionately higher level than comparable properties in the same jurisdiction. See 86 Ill. Admin. Code §1910.63(e). Evidence must include assessment documentation for at least three comparable properties that are similar to the subject in relevant characteristics and located within reasonable proximity. See 86 Ill. Admin. Code §1910.65(b).

Under §1910.63(b), the appellant bears the initial burden of going forward and must present substantive, documentary evidence sufficient to challenge the correctness of the assessment. Failure to meet this burden requires dismissal of the appeal. Under §1910.63(c), the Board of Review is required to present evidence only after the appellant first provides evidence sufficient to call the assessment into question.

As a preliminary matter, the Board finds that the subject has a total assessment of $56,839 and an improvement assessment of $37,639, or $21.41 per square foot of living area, as reported by the Board of Review.

Upon review, the Board finds that the appellant's evidence is unclear, internally inconsistent, and presented in a manner that prevents the Property Tax Appeal Board from evaluating its accuracy or relevance. The numerical assertions offered by the appellant conflict with the official assessment records, and the statements regarding the assessment levels of the comparable properties are confusing or contradictory. The Board attempted to reconcile the figures submitted by the appellant with the assessment data in the record but was unable to determine what the appellant intended to convey or how the calculations were derived. Because the appellant's submission lacks clarity, coherence, and evidentiary reliability, it cannot serve as a credible basis for an equity comparison.

Because the appellant failed to satisfy the initial burden under §1910.63(b), the Board is not required to consider or evaluate the Board of Review's evidence. Nevertheless, to confirm the reasonableness of the assessment, the Board reviewed the Board of Review's comparable properties.

The Board of Review presented four Class 2-34 comparable properties located within one block of the subject. The close geographic proximity makes these comparable properties especially reliable for equity analysis, as they reflect virtually identical neighborhood influences, land values, and market conditions. All comparable properties share the same neighborhood code as the subject, ensuring consistency in the application of assessment methodology. Each comparable is of frame-and-masonry construction, similar to the subject's construction type. The comparable properties are all class-34 split level dwellings like the subject and are similar in general design, age, and residential use. Most significantly, the improvement assessments for these properties range from $21.66 to $29.24 per square foot of living area. The subject's improvement assessment of $21.41 per square foot falls below this range. This alignment strongly supports the conclusion that the subject's assessment is equitable within its immediate market environment.

Based on the totality of the evidence, the Board concludes that the appellant has failed to demonstrate, by clear and convincing evidence as required by §1910.63(e), that the subject improvement is inequitably assessed. Because the appellant did not meet the required burden of proof, and because the Board's review confirms the equity of the existing assessment, no reduction in the subject's assessment is 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: ____________ ____________

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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