



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

APPELLANT: Yvette Kelliher  
DOCKET NO.: 24-43236.001-R-1  
PARCEL NO.: 09-36-406-019-0000

The parties of record before the Property Tax Appeal Board are Yvette Kelliher, the appellant, by Robert Rosenfeld, attorney-at-law 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:** \$10,313  
**IMPR.:** \$32,356  
**TOTAL:** \$42,669

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 masonry exterior construction containing 1,749 square feet of living area. The dwelling was constructed in 1932 and is approximately 92 years old. Features of the property include a full basement and one bathroom. The property has a 4,125 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-03 properties improved with one or more story dwellings of masonry exterior construction that range in size from 1,689 to 1,797 square feet of living area. The dwellings are from 76 to 101 years old. Each property has a full basement, and 1 or 1½

bathrooms. Three of the comparables have a 1-car or 1½-car garage. These properties have the same neighborhood code as the subject and are located either .7 or .8 of a mile from the subject property. The comparables have improvement assessments ranging from \$27,625 to \$30,875 or from \$15.93 to \$17.88 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$29,663.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,001. The subject property has an improvement assessment of \$33,688 or \$19.26 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 consisting of class 2-03 properties improved with 1.5-story dwellings of masonry exterior construction that range in size from 1,719 to 1,781 square feet of living area and are 76 to 97 years old. Each property has a full basement with one having finished area, one bathroom, and a 2-car garage. Two comparables have central air conditioning and two comparables each have one fireplace. These properties have the same neighborhood code as the subject and are located in the same block, ¼ of a mile from the subject or in the "subarea." The comparables have improvement assessments ranging from \$33,500 to \$36,688 or from \$19.39 to \$20.60 per square foot of living area.

### **Conclusion of Law**

The appellant 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 information on eight equity comparables that have the same classification code and neighborhood as the subject property. The comparables are similar to the subject in dwelling size and exterior construction. The comparables submitted by both parties have superior features relative to the subject property and would require downward adjustments to make them more equivalent to the subject property.

Appellant's comparable #1 has an additional ½ bathroom that the subject does not have necessitating a downward adjustment for this difference. Appellant's comparables #1, #2 and #4 each have a 1-car or 1½-car garage unlike the subject that has no garage, requiring downward adjustments to make them more equivalent to the subject for this difference. Appellant's comparable #3 is approximately 16 years newer than the subject indicating a downward adjustment to the comparable for age would be appropriate. The appellant's comparables have improvement assessments that fall below the subject's improvement assessment despite their superior characteristics, supporting the conclusion the subject is being inequitably assessed.

Each of the board of review comparables has a 2-car garage, unlike the subject property, that would require downward adjustments to make them more equivalent to the subject property for

this difference. Board of review comparables #1 and #4 each have central air conditioning, unlike the subject property, requiring downward adjustments to make them more equivalent to the subject for this difference. Board of review comparables #2 and #4 each have one fireplace, a feature the subject does not have, indicating downward adjustments to these comparables for this difference would be proper. Board of review comparable #2 has finished basement area whereas the subject has an unfinished basement, suggesting a downward adjustment to this comparable for this difference would be applicable. Finally, board of review comparable #4 is approximately 17 years newer than the subject, indicating a downward adjustment to the comparable for age would be appropriate. The board of review comparables have improvement assessments that range from \$33,500 to \$36,688 or from \$19.39 to \$20.60 per square foot of living area. The subject's improvement assessment of \$33,688 or \$19.26 per square foot of living area falls within the range of the total improvement assessments but below the range on a per square foot of living area basis established by the board of review comparables but appears excessive when considering the appropriate downward adjustments to make these comparables more equivalent to the subject property.

Based on this record, after considering the appropriate adjustments to the comparables submitted by the parties, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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.



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Chairman



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Member



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Member



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Member

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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:

May 19, 2026



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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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