



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

APPELLANT: Michael Hirsch  
DOCKET NO.: 24-43398.001-R-1  
PARCEL NO.: 09-25-401-016-0000

The parties of record before the Property Tax Appeal Board are Michael Hirsch, 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 **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:** \$9,375  
**IMPR.:** \$39,625  
**TOTAL:** \$49,000

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 2023 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 3,750 square foot site improved with a two-story dwelling of frame and masonry exterior construction containing 2,124 square feet of living area. The dwelling was constructed in 1955 and is approximately 69 years old. Features of the property include a full basement, 1½ bathrooms and a 2-car garage. The property is in Chicago, Jefferson Township, Cook County. The subject is a class 2-05 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 2-05 properties improved with two-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 1,778 to 2,164 square feet of living area. The comparables are 63 to 102 years old. Each property has a full

basement, 1½ or 2 bathrooms, and a 1½-car, 2-car or 2½-car garage. One comparable has a fireplace. The comparables have the same neighborhood code as the subject and are located within .5 of a mile from the subject. Comparables #1 and #4 are located along the same street as the subject property. The improvement assessments range from \$30,250 to \$38,288 or from \$16.95 to \$17.90 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$36,851.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,000. The subject property has an improvement assessment of \$39,625 or \$18.66 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 2-05 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 1,912 to 2,161 square feet of living area. The dwellings are 68 to 73 years old. Each comparable has a full basement with one having finished area, 2 or 2½ bathrooms, and a 2-car garage. Two comparables have central air conditioning and one fireplace. These properties have the same neighborhood code as the subject and are located in the same block as the subject, ¼ of a mile from the subject, or in the "subarea." The comparables have improvement assessments ranging from \$38,750 to \$44,625 or from \$19.71 to \$21.09 per square foot of living area. The board of review asserted the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the assessed value as equitable.

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

The parties submitted information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #1 due to differences from the subject in age. The Board gives less weight to appellant's comparable #2 due to differences from the subject in age and dwelling size. The Board gives less weight to board of review comparables #1 and #3 due to the fact each property has central air conditioning and one fireplace, features the subject does not have. Additionally, board of review comparable #3 has finished basement area, unlike the subject property, that further detracts from the weight given this property. The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 as well as board of review comparables #2 and #4 that range in size from 1,912 to 2,164 square feet of living area and in age from 63 to 72 years old. The comparables are relatively similar to the subject in features with the exception each property has an additional ½ bathroom suggesting each property would require a downward adjustment to make it more equivalent to the subject for this difference. Conversely, appellant's comparable #4 has a smaller garage than the subject

indicating an upward adjustment to this comparable for this difference would be appropriate. These four comparables have improvement assessments that range from \$37,938 to \$40,018 or from \$17.53 to \$20.27 per square foot of living area. The subject's improvement assessment of \$39,625 or \$18.66 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

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:

May 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Michael Hirsch, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
40 Skokie Blvd  
Suite 150  
Northbrook, IL 60062

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602