



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

APPELLANT: Ann & Ron Ellingsen
DOCKET NO.: 24-44387.001-R-1
PARCEL NO.: 09-36-315-036-0000

The parties of record before the Property Tax Appeal Board are Ann and Ron Ellingsen, the appellants, 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: \$10,230
IMPR.: \$50,083
TOTAL: \$60,313

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 4,092 square foot site improved with a two-story dwelling of frame and masonry exterior construction containing 2,664 square feet of living area. The dwelling was constructed in 1956 and is approximately 68 years old. Features of the property include a full basement, central air conditioning, one fireplace, two bathrooms, and a 3-car garage. The property is in Chicago, Jefferson Township, Cook County. The subject is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables consisting of class 2-06 properties improved with two or more story dwellings of masonry or frame and masonry exterior construction that range in size from 2,291 to 3,233 square feet of living area and are 77 to 99 years old. Each comparable has a full basement,

central air conditioning, and a 2-car garage. The comparables also have 2, 2½ or 3½ bathrooms. These properties have the same neighborhood code as the subject and are located from .3 to .9 of a mile from the subject property. The comparables have improvement assessments ranging from \$39,253 to \$55,750 or from \$16.96 to \$17.33 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$45,714.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,313. The subject property has an improvement assessment of \$50,083 or \$18.80 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 2-06 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,432 to 2,862 square feet of living area. The dwellings are 92 to 103 years old. Each property has a full basement, central air conditioning, and 2 or 3½ bathrooms. One comparable has one fireplace and three comparables have either a 2-car or 2½-car garage. These properties have the same neighborhood code as the subject and are located ¼ of a mile from the subject. The comparables have improvement assessments ranging from \$49,566 to \$57,938 or from \$19.41 to \$20.85 per square foot of living area.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains information on eight equity comparables presented by the parties for the Board's consideration. The comparables have the same classification code and neighborhood code as the subject property. The Board gives less weight to appellants' comparables #2 and #3 due to significant differences from the subject dwelling in size being approximately 14% smaller and 21% larger than the subject home, respectively.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #4 as well as the board of review comparables that range in size from 2,432 to 2,906 square feet of living area and are from 77 to 103 years old. Appellants' comparable #1 and the board of review comparables are from approximately 23 to 34 years older than the subject dwelling indicating these comparables may require upward adjustments to make them more equivalent to the subject property in age. Four of these comparables have no fireplace, unlike the subject property, indicating these properties would require upward adjustments to make them more equivalent to the subject property for this difference. Additionally, each comparable has either no garage or a smaller garage than the subject property necessitating upward adjustments to make them more equivalent to the subject for this difference. Conversely, four of the comparables have ½ or 1½ more bathrooms than the subject which would require downward adjustments to make them more equivalent to the subject for these differences. These comparables have improvement

assessments that range from \$49,283 to \$57,938 or from \$16.96 to \$20.85 per square foot of living area. The subject's improvement assessment of \$50,083 or \$18.80 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, after considering the appropriate adjustments to the best comparables, the Board finds the appellants 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

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