



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

APPELLANT: Patricia Graef  
DOCKET NO.: 24-44414.001-R-1  
PARCEL NO.: 12-01-315-036-0000

The parties of record before the Property Tax Appeal Board are Patricia Graef, 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:** \$15,298  
**IMPR.:** \$45,703  
**TOTAL:** \$61,001

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 improved with a two-story dwelling of masonry exterior construction containing 2,512 square feet of living area. The dwelling was built in 1950 and is approximately 74 years old. Features of the property include a slab foundation, central air conditioning, three bathrooms and a 2-car garage. The property has a 6,119 square foot site located in Chicago, Jefferson Township, Cook County. The subject is a class 2-06 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 2-06 properties improved with “two or more story” dwellings of masonry exterior construction that range in size from 2,238 to 2,554 square feet of living area and are from 67 to 96 years old. Each comparable has a full basement, central air conditioning,

and a 1-car or 2-car garage. Each comparable has two full bathrooms and comparable #1 has an additional two half bathrooms. The comparables have the same neighborhood code as the subject and are located from .3 to .9 of a mile from the subject property. These properties have improvement assessments that range from \$39,300 to \$44,038 or from \$17.24 to \$17.56 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$43,583.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,001. The subject property has an improvement assessment of \$45,703 or \$18.19 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 composed of class 2-06 properties improved with two-story dwellings of masonry exterior construction that range in size from 2,285 to 2,571 square feet of living area. The comparables are from 67 to 73 years old. Each property has a partial or full basement with three having finished area, a 1.5-car or 2-car garage, and 2½, 3 or 3½ bathrooms. Three comparables have central air conditioning. These properties have the same neighborhood code as the subject and are located ¼ of a mile from the subject or in the "subarea." Their improvement assessments range from \$43,825 to \$50,125 or from \$18.51 to \$19.92 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 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 comparables #1, #3 and #4 due to differences from the subject dwelling in size and/or age. The Board gives less weight to board of review comparable #1 due to differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparables #2, #3 and #4 that range in size from 2,506 to 2,571 square feet of living area and are from 67 to 74 years old. The comparables have varying degrees of similarity to the subject property that would require adjustments to make the comparables more equivalent to the subject. The primary difference between the subject and the comparables is the foundation as the subject has a slab foundation while the comparables have full or partial basements, with three described as having finished area, that would require downward adjustments to make these properties more equivalent to the subject for this dissimilarity. Appellant's comparable #2 and board of review comparable #2 have ½ and 1 less bathroom than the subject, respectively, requiring upward adjustments to make the comparables more like the subject for this difference. Board of review comparable #4 has no central air conditioning, a feature of the subject property,

and a smaller garage than the subject, indicating the comparable would require upward adjustments to make the property more equivalent to the subject for these dissimilarities. Conversely, board of review comparable #3 has an additional ½ bathroom the subject does not have requiring a downward adjustment for this variation. These four comparables have improvement assessments that range from \$44,038 to \$50,125 or from \$17.24 to \$19.92 per square foot of living area. The subject's improvement assessment of \$45,703 or \$18.19 per square foot of living area falls within the range established by the best comparables in this record and is below the range established by the three best board of review comparables. Based on this record, after considering the adjustments to the best comparables for differences from the subject, 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

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