



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

APPELLANT: Mary Jo Howard
DOCKET NO.: 24-44490.001-R-1
PARCEL NO.: 10-32-407-013-0000

The parties of record before the Property Tax Appeal Board are Mary Jo Howard, 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: \$18,147
IMPR.: \$39,452
TOTAL: \$57,599

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 5,854 square foot site improved with a two-story dwelling of masonry exterior construction containing 2,800 square feet of living area. The dwelling was constructed in 1941 and is approximately 83 years old. Features of the property include a full basement with a formal recreation room, two fireplaces, and 1½ bathrooms. 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 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 composed of class 2-06 properties improved with two or more story dwellings of masonry exterior construction that range in size from 2,627 to 2,830 square feet of living area. The homes are 66 to 81 years old. Each comparable has a full basement and 2½, 3 or 3½

bathrooms. Three comparables have one fireplace and three comparables have either a 1-car or a 2-car garage. These properties have the same neighborhood code as the subject property and are located .4 of a mile or 1 mile from the subject property. Their improvement assessments range from \$31,932 to \$45,280 or from \$12.16 to \$16.00 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$39,452.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,419. The subject property has an improvement assessment of \$48,272 or \$17.24 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 frame or frame and masonry exterior construction that range in size from 2,204 to 2,352 square feet of living area and are 71 to 75 years old. One comparable has a slab foundation, one comparable has a partial basement, and two comparables have full basements with one having finished area. Each property has central air conditioning and a 1-car, 2-car or 2½-car garage. The comparables have 2, 2½ or 4 bathrooms. These properties have the same neighborhood code as the subject property. The comparables have improvement assessments that range from \$43,071 to \$57,725 or from \$19.54 to \$24.54 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 with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to the board of review comparables due to differences from the subject in dwelling size, being approximately 16% or 21% smaller than the subject home, and the fact each property has central air conditioning, unlike the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables that are more similar to the subject in size than are the board of review comparables. The appellant's comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. Each property has one to two more bathrooms than the subject and three comparables have either a 1-car or 2-car garage while the subject has no garage, indicating that downward adjustments to the comparables to make them more equivalent to the subject for these differences would be appropriate. Conversely, the subject property has one or two more fireplaces than each comparable, suggesting upward adjustments to the comparables for this difference would be proper. The appellant's comparables have improvement assessments that range from \$31,932 to \$45,280 or from \$12.16 to \$16.00 per square foot of living area. The subject's improvement assessment of \$48,272 or

\$17.24 per square foot of living area falls above the range established by the best comparables in this record. Based on this record 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.



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

Mary Jo Howard, 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