



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

APPELLANT: Norma Hayslett
DOCKET NO.: 24-55148.001-R-1 through 24-55148.004-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Norma Hayslett, the appellant(s), by attorney Robert Rosenfeld, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-27341.001-R-1	32-32-404-008-0000	1,093	0	\$1,093
23-27341.002-R-1	32-32-404-009-0000	1,093	0	\$1,093
23-27341.003-R-1	32-32-404-010-0000	1,093	3,417	\$4,510
23-27341.004-R-1	32-32-404-011-0000	1,093	3,417	\$4,510

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 four parcels improved with a 1-story dwelling of frame exterior construction with 1,017 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a crawl-space foundation and a 1-car garage. The property has a combined 12,500 square foot site and is located in Steger, Bloom 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 assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the subject's assessment neighborhood and within .6 of a mile of the

subject. The comparables consist of 1-story class 2-03 dwellings of frame exterior construction ranging in size from 1,013 to 1,196 square feet of living area. The homes range in age from 50 to 68 years old. Each dwelling has either a crawl-space or concrete slab foundation and a 1-car, 1.5-car, or 2.5-car garage. The comparables have improvement assessments ranging from \$6,914 to \$7,847 or from \$6.22 to \$7.01 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$6,834 or \$6.72 per square foot of living area.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 23-27341.001-R-1 where the appellant was the same and the property was also reported to be owner-occupied as it is in this 2024 appeal. In the 2023 appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$11,206 based on the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for one of the subject's PINs of \$5,100. The appellant reported that the subject has a total assessment of \$12,390 and a combined improvement assessment of \$8,014 or \$7.88 per square foot of living area. The board of review reported that 2023 was the first year of the general assessment period.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the subject's assessment neighborhood and within .25 of a mile of the subject. The comparables consist of 1-story class 2-03 dwellings of frame exterior construction ranging in size from 1,008 to 1,040 square feet of living area. The homes range from 60 to 75 years old. Two comparables each have a partial basement, one dwelling has a concrete slab foundation, and three comparables each have a 1-car or 2-car garage. The comparables have improvement assessments ranging from \$8,015 to \$8,830 or from \$7.93 to \$8.26 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the

remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2023 tax year under Docket No. 23-27341.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$11,206. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2023 and 2024 tax years are within the same general assessment period and no equalization factor was applied in Bloom Township in 2024. Furthermore, the decision of the Property Tax Appeal Board for the 2023 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2024 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$11,206.

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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