



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

APPELLANT: Laura Coplan  
DOCKET NO.: 21-20469.001-R-1 through 21-20469.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Laura Coplan, the appellant, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-20469.001-R-1	05-07-105-008-0000	20,790	66,974	\$87,764
21-20469.002-R-1	05-07-105-009-0000	16,632	0	\$16,632

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 2021 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 two parcels, one of which is improved with a 2-story dwelling of stucco exterior construction with 3,058 square feet of living area that is approximately 109 years old.<sup>1</sup> Features of the home include 3½ baths, a full basement finished with a recreation room, central air conditioning, one fireplace, and a 2-car garage. The property has a 20,790 square foot site and is located in Chicago, New Trier Township, Cook County. The subject is classified as a class 2-06 property<sup>2</sup> under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The appellant is disputing the assessment of parcel number 05-07-105-008-0000 only. Some descriptive information not provided by the appellant regarding the improvement on this parcel was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

<sup>2</sup> Two-or-more story residence, over 62 years of age, containing from 2,201 to 4,999 square feet of living area.

The appellant contends overvaluation as to parcel number 05-07-105-008-0000 as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same assessment neighborhood code as the subject property. The comparables consist of class 2-06 dwellings of frame construction ranging in size from 2,514 to 3,960 square feet of living area and ranging in age from approximately 98 to 137 years old. The comparables have sites ranging in size from 9,504 to 13,400 square feet of land area. The comparables are described as each having a full basement, however the basement finished area was not disclosed. Each comparable also has central air conditioning, one or two fireplaces, and a 2-car or a 2.5-car garage. The comparables sold from May 2019 to July 2020 for prices ranging from \$810,000 to \$1,125,000 or from \$271.04 to \$322.20 per square foot of living area, land included. The appellant also submitted a brief requesting a reduction to the total assessment of parcel number 05-07-105-008-0000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for parcel number 05-07-105-008-0000 of \$87,764. The subject's assessment reflects a market value of \$877,640 or \$287.00 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with sale information on two comparables located within ¼ of a mile of the subject and within the same assessment neighborhood code as the subject property.<sup>3</sup> The comparables consist of 2-story class 2-06 dwellings of frame or masonry construction containing 3,314 and 3,956 square feet of living area and being 99 and 124 years old, respectively. The comparables feature a partial or full basement, one finished with formal recreation room. Each comparable also has central air conditioning, one or two fireplaces, and one comparables has a 2-car garage. The comparables sold in July and September 2019 for prices of \$1,225,000 and \$1,524,500 or for \$369.64 and \$385.36 per square foot of living area, land included, respectively.

### **Conclusion of Law**

The appellant contends that the market value of parcel number 05-07-105-008-0000 is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 a total of six comparable sales in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2 and #4, along with board of review comparable #3 due to significant differences from the subject in

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<sup>3</sup> Although the board of review submitted four comparable properties, only comparables #2 and #3 contain sales data. As this appeal is base on overvaluation, the Board will not consider board of review comparables #1 and #4 which are not responsive to the market value argument that is the basis of this appeal.

dwelling size. The Board also gave less weight to board of review comparable #2 based on its lack of a garage, a feature of the subject property.

On this record, the Board finds the best evidence of market value to be appellant's comparables #1 and #3 which are overall most similar to the subject in location, design/story height, class, age, dwelling size, and features. The two best comparables in this record sold in May 2019 and July 2020 for prices of \$837,500 and \$911,000 or for \$271.04 and \$299.18 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$877,640 or \$287.00 per square foot of living area, land included, which is bracketed by the two best comparable sales both in terms of overall market value and on a sale price per square foot of living area basis.

After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject is overvalued and, therefore, a reduction in the subject's assessment is not warranted.

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: \_\_\_\_\_

April 15, 2025



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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