



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

APPELLANT: Larry Garland  
DOCKET NO.: 21-20991.001-R-1 through 21-20991.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Larry Garland, 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 **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
21-20991.001-R-1	05-06-310-004-0000	12,150	0	\$12,150
21-20991.002-R-1	05-06-310-005-0000	25,650	94,275	\$119,925

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board 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 is improved with a two-story, single-family dwelling of masonry construction with 4,880 square feet of living area located in Glencoe, New Trier Township, Cook County. The building is 94 years old. Features of the dwelling include a full basement with a recreation room and a three-car garage. The subject is located on a 19,000 square foot site. It is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment equity as the basis of the appeal. In support of this contention, she submitted information about four suggested equity comparables. Based on this evidence, appellant seeks a reduction in the subject's assessment to \$119,345.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,988. The board of review also submitted information about four suggested equity comparables,

On February 21, 2023, the Board issued a decision in case number 19-22217.001-R-1, in which it reduced the subject property's assessment for the 2019 tax year from \$155,149 to \$132,075.

### **Analysis**

The reduced assessment that appellant received for the 2019 tax year because of the Board's decision in case number 19-22217.001-R-1 must remain in effect for the 2021 tax year under section 16-185 of the Property Tax Code, which states in relevant part:

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.

35 ILCS 200/16-185. On February 21, 2023, the Property Tax Appeal Board issued a decision reducing the subject property's assessment for the 2019 tax year. The 2019 and 2021 assessment years are within the same general assessment period for New Trier Township. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision for the 2019 tax year. The record also contains no evidence that the Board's decision for the 2019 tax year has been reversed or modified upon review. Finally, the appellant's petition for appeal discloses that the subject is owner-occupied. Therefore, under section 16-185, the reduced assessment for 2019 must remain in effect for 2021. This means that the appellant is entitled to a reduction.

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: \_\_\_\_\_

February 18, 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

AGENCY

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