



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

APPELLANT: Anna Friedler
DOCKET NO.: 22-22357.001-R-1
PARCEL NO.: 05-07-207-010-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Anna Friedler, the appellant, by attorney Jeremy 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$20,416
IMPR.: \$94,584
TOTAL: \$115,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 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

A 3,672 square feet, two-story dwelling of frame construction on a 9,280 square feet lot in Glencoe, New Trier Township, Cook County comprises the subject property. The 40-year-old home, a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance, contains 3.5 bathrooms; central air conditioning; a fireplace; a full basement; and an attached, two-car garage.

Arguing the improvement assessment of \$94,584 is inequitable for the subject, the appellant requests the assessment be reduced to \$22.25 per improvement square foot. To substantiate this position, the appellant selected four class 2-78, frame-and-masonry properties within one mile of the subject as assessments benchmarks. The appellant's preferred comparables had three or 3.5 bathrooms, air conditioning, one or two fireplaces, a full or partial basement, and a two-car garage. These properties also ranged between 52 and 57 years in building age; between 3,076

and 3,468 in living space; and between \$20.16 and \$23.49 per square foot in improvement assessment.

The county board of review maintained that the subject improvement was correctly assessed at \$94,584, or \$25.76 per living square foot in its “Board of Review Notes on Appeal.” In defense of the \$115,000 total subject assessment, the county board of review introduced into evidence four two-story properties in the same neighborhood as the subject to show assessment equity. The board of review’s selections had 3.5 or 4.5 bathrooms, air conditioning, a full basement, a two-car garage, and at least one fireplace. The suggested comparators also had a building from 22 to 53 years in age; from 3,535 to 3,774 square feet in living area; and from \$28.68 to \$34.07 per square foot in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When a property tax appeal is based on unequal treatment in the assessment, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of assessment documentation for the year in question of not fewer 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

Of the parties’ submissions, appellant comparable #2 and board of review comparables #3 and #4 best resemble the subject improvement and therefore circumscribe the range of appropriate assessment values for the subject. With its smaller improvement area, smaller basement, and older building, appellant comparable #2 anchors the low end of the equitable assessment range. By contrast, board of review comparable #4 included an additional bathroom and fireplace relative to the subject, though it did feature less livable space and an older building. Meanwhile, board of review comparable #3, while also smaller in living square footage than the subject, was newer than the subject improvement and otherwise exactly matched the subject’s amenities. Given the evidence in the record, the subject improvement would be equitably assessed anywhere from \$21.88 to \$30.45 per living square foot. Because the subject’s improvement assessment rate of \$25.76 per square foot falls inside this equitable range, PTAB concludes the appellant did not show by clear and convincing evidence that the subject assessment was inequitably high or that a reduction thereof 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: _____

October 21, 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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