



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

APPELLANT: Josh Miller
DOCKET NO.: 22-22363.001-R-1
PARCEL NO.: 05-07-112-008-0000

The parties of record before the Property Tax Appeal Board are Josh Miller, 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, 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:

LAND: \$41,800
IMPR.: \$78,200
TOTAL: \$120,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely appealed 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 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

The subject property is a 3,016 square feet, two-story residence of masonry construction on a 19,000 square feet parcel in Glencoe of New Trier Township, Cook County. The 107-year-old building houses 4.5 bathrooms, one fireplace, a full basement, and an attached two-car garage. The Cook County Real Property Assessment Classification Ordinance categorizes the subject as a class 2-06 property.

The appellant argues the subject assessment of \$25.93 per improvement square foot is inequitably high. To support its contention that an improvement assessment of \$24.36 per square foot would resolve the inequity, the appellant offered four class 2-06 properties as equity comparables. Each appellant comparable included a two-car garage, one fireplace, and was within a half mile of the subject property.

In its “Board of Review Notes on Appeal,” the county board of review maintained that the property was properly assessed at \$120,000, which includes an improvement assessment of \$78,200, or \$25.93 per square foot of living space. The board of review listed four two-story buildings within a quarter mile of the subject property to show the subject improvement was equitably assessed. The board of review’s selections each had air conditioning, at least 3,000 square feet in living space, and a basement.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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; 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 unequal treatment in the assessment 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); Walsh, 181 Ill. 2d at 234 (1998). Proof of unequal treatment in the assessment process should consist of assessment documentation for the 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 did not meet this burden of proof.

Appellant comparable #2 and board of review comparables #2 and #4 constitute the best evidence of assessment equity in this record. Appellant comparable #2 substitutes one fewer bathroom than the subject property for more living square footage. Similarly, board of review comparable #2 alleviates its two fewer bathrooms with air conditioning and more living area than the subject. And what board of review comparable #4 lacks in bathroom count and garage size relative to the subject, it makes up for in features such as central air conditioning and two extra fireplaces. These comparables thus establish an equitable assessment range of \$24.47 to \$28.92 per square foot of living area for the subject improvement. Because the subject’s current improvement assessment lands within the equitable range at \$25.93 per improvement square foot, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject’s improvement assessment is so inequitable as to justify a reduction in the assessment.

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: _____

September 16, 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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