



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

APPELLANT: Edward Cohen  
DOCKET NO.: 22-22373.001-R-1  
PARCEL NO.: 04-01-409-045-0000

The parties of record before the Property Tax Appeal Board are Edward Cohen, 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:** \$28,346  
**IMPR.:** \$91,368  
**TOTAL:** \$119,714

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) contesting 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 consists of a 3,807 square feet, multi-level dwelling of frame and masonry construction on a 15,748 square feet lot. The 63-year-old, class 2-04 residence in Glencoe, New Trier Township, Cook County contains 4.5 bathrooms, central air conditioning, two fireplaces, and an attached two-car garage.

Contending assessment inequity, the appellant requested the Board lower the subject improvement assessment to \$80,670. The appellant put forth four class 2-04 dwellings within .6 miles of the subject to support the argument that the subject's improvement assessment is inequitable. The appellant's comparables each featured two-car garages, a fireplace, and air conditioning and between 3,196 and 3,823 square feet in living space.

The county board of review indicated the subject improvement was properly assessed at \$91,368 for a total assessment of \$119,714 in its “Board of Review Notes on Appeal.” To show that the improvement assessment of \$24.00 per square foot was correct, the board of review described four nearby residences as equity comparables. These selections all had a two-car garage, at least one fireplace, and fewer than four full bathrooms.

### **Conclusion of Law**

The taxpayer contends assessment inequity on 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). Yet 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 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). Proof of unequal treatment in the assessment process should include 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.

In this record, appellant comparables #1 and #3 and board of review comparable #1 constitute the best evidence of assessment equity because they most closely match the subject property. Specifically, appellant comparables #1 and #3 were about the same age as the subject improvement and exactly matched the subject in terms of garage size, air conditioning presence, and basement quality. Moreover, because it contained only 16 more square feet in living space than the subject, appellant comparable #1 represents the most comparable property in the record. Board of review comparable #1 also matched the subject in terms of improvement and garage size but had one fewer bathroom than the subject. These comparables establish an equitable improvement assessment range for the subject of \$19.59 to \$25.66 per square foot of living area. As the subject’s \$24.00 per improvement square foot assessment falls within this equitable range, the Board finds the appellant did not meet the burden of showing by clear and convincing evidence that the subject improvement was inequitably high and warranted 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: \_\_\_\_\_

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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