



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

APPELLANT: Fred Crandall  
DOCKET NO.: 22-22377.001-R-1  
PARCEL NO.: 05-06-308-006-0000

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

**LAND:** \$37,980  
**IMPR.:** \$79,020  
**TOTAL:** \$117,000

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**

The subject property consists of a 3,393 square feet, two-story, frame-and-masonry dwelling on a 21,100 square feet site in Glencoe, New Trier Township, Cook County. The 71-year-old home, a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance, contains 3.5 bathrooms; two fireplaces; central air conditioning; a partial basement; and an attached two-car garage.

Contending the \$79,020 improvement assessment is inequitably high for the subject, the appellant requests the assessment rate be reduced to \$21.54 per improvement square foot instead. To substantiate this argument, the appellant placed into evidence four class 2-06 properties within .3 miles of the subject as assessment benchmarks. The appellant's preferred comparables all included air conditioning, one fireplace, a full basement, and at least a one-car garage. These

selections further varied between one and 3.5 bathrooms; from 2,422 to 3,940 square feet in living area, and between \$20.68 and \$22.65 per square foot in improvement assessment.

The county board of review responded that the subject improvement was properly assessed at \$79,020, or \$23.29 per living square foot, in its “Board of Review Notes on Appeal.” In defense of the \$117,000 total subject assessment, the county board of review proposed four two-story buildings within a quarter mile of the subject as comparators for assessment equity. The board of review’s selections included a full or partial basement, air conditioning, zero to two fireplaces, and a two-car garage.

### **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). 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 the ground for a property tax appeal is unequal treatment in the assessment, 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). 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 criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of assessment documentation for the year in question of at least 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.

In this record, the board of review submitted the four comparables most similar to the subject property. The board of review’s comparables deviated from the subject improvement area by a maximum of 332 square feet and were within a half bathroom’s worth of utility relative to the subject. Each of the board of review’s selections were also on the same block as, or a quarter mile away from, the subject and identically matched the subject in terms of garage size and air conditioning presence. By contrast, the appellant’s submissions all deviated from the subject improvement area by a substantial margin. Because the subject improvement assessment of \$23.29 per square foot falls below the \$26.16 to \$29.85 per improvement square foot range created by the best comparables, PTAB finds the appellant did not supply sufficient evidence to clearly and convincingly prove assessment inequity. Based on this record, a reduction in the subject’s 2022 property tax assessment is therefore not 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

AGENCY

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