



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

APPELLANT: Marvin Freedman
DOCKET NO.: 22-22379.001-R-1
PARCEL NO.: 05-06-301-020-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Marvin Freedman, 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: \$44,469
IMPR.: \$73,530
TOTAL: \$117,999

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 3,161 square feet, two-story, frame-and-masonry dwelling on a 20,213 square feet site in Glencoe, New Trier Township, Cook County constitutes the subject property. The 81-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.

Contesting the \$73,530 improvement assessment as inequitably high for the subject, the appellant requests the assessment be lowered to \$18.62 per improvement square foot. To that end, the appellant placed into evidence four class 2-06 properties within 1.7 miles of the subject and with improvement assessments between \$17.67 and \$20.32 per living square foot. The appellant's preferred comparators featured air conditioning, one or two fireplaces, a full or

partial basement, at least a two-car garage, and 2.5 to 3.5 bathrooms. These properties further ranged in building age from 70 to 109 years and in living square footage from 3,216 to 3,500.

The county board of review responded that the \$73,531 improvement assessment, or \$23.26 per living square foot, was equitable for the subject in its “Board of Review Notes on Appeal.” In defense of the \$117,999 total subject assessment, the county board of review selected four two-story properties in the subject’s subarea as assessment benchmarks. The board of review’s suggested comparables all included one fireplace, at least a one-car garage, and a full or partial basement. The county board of review’s selections also had buildings from 71 to 103 years in age; from 2.5 to four bathrooms; improvement square footage from 3,064 to 3,560; and from \$23.27 to \$27.31 per improvement square foot in 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.

In this record, appellant comparable #1 and board of review comparables #1 and #3 best represent the subject improvement and define the range of equitable assessments for the subject. Each of these three comparables had improvement areas similar to that of the subject. While appellant comparable #1 included more livable space, it lacked one of the subject’s half bathrooms. Similarly, board of review comparable #1 contained more living space and substituted the subject’s half bathroom for a full bathroom, though this comparable had one fewer fireplace than the subject. By contrast, board of review comparable #3 featured less livable area and bathroom functionality compared to the subject, but had a newer building. Given this evidence, the equitable range of assessments for the subject runs from \$17.67 to \$27.31 per improvement square foot. Because the subject’s improvement assessment of \$23.26 per square foot lands inside this range, PTAB concludes the appellant did not show by clear and convincing evidence that the subject assessment was inequitable 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

AGENCY

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