



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

APPELLANT: Kenneth Kreft
DOCKET NO.: 22-22386.001-R-1
PARCEL NO.: 05-18-210-007-0000

The parties of record before the Property Tax Appeal Board are Kenneth Kreft, the appellant, by attorney Robert 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: \$26,438
IMPR.: \$50,662
TOTAL: \$77,100

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely appealed 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 2,059 square feet, two-story dwelling of frame construction on a 10,575 parcel of land constitutes the subject property. The 99-year-old residence in Glencoe, New Trier Township, Cook County contains 2.5 bathrooms, an attached one-car garage, central air conditioning, and a full basement. The Cook County Real Property Assessment Classification Ordinance designates the property a class 2-05 residence.

Contesting the subject improvement assessment of \$50,662 as inequitable, the appellant requested the improvement assessment be lowered to \$46,410. To support its argument, the appellant selected four class 2-05 properties within .7 miles of the subject with improvement assessments from \$22.18 to \$22.84 per living square foot. Each suggested comparable included a partial basement, air conditioning, and at least a one-car garage.

The county board of review asserted the subject improvement was correctly assessed at \$24.61 per square foot of living area in its “Board of Review Notes on Appeal,” for an improvement assessment of \$50,663 and a subject total assessment of \$77,100. In defense of its assessment, the board of review provided characteristics of four properties within a quarter mile of the subject as comparables for an equitable improvement assessment. Each comparable was about 100 years old, and had at least two full bathrooms, a full basement, and a fireplace.

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 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.

The most comparable properties, and thus the best evidence of assessment equity, include appellant selections #2 and #4 and board of review suggested comparables #1 and #3. The only difference between the subject property and appellant comparable #2, aside from the half mile between the two, is appellant comparable #2’s 137 fewer square feet in living space. Appellant comparable #4, by contrast, was further from the subject and featured one fewer half bathroom, but had a larger living area and garage. The board of review submitted comparables nearer to the subject, though comparable #1 was larger and younger than the subject improvement, and comparable #3 had a larger garage to offset its relatively small living area. Appellant comparable #2 anchors the low end of equitable subject improvements at \$22.44 per square foot of living area, with \$36.50 per square foot constituting the high end of the equitable range. Because the subject’s \$24.61 improvement assessment falls within this equitable range, the Board finds the appellant did not prove by clear and convincing evidence the subject improvement was inequitable and that a reduction 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kenneth Kreft, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602