



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

APPELLANT: Eva Levy
DOCKET NO.: 22-22388.001-R-1
PARCEL NO.: 05-07-109-032-0000

The parties of record before the Property Tax Appeal Board are Eva Levy, 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: \$28,908
IMPR.: \$89,092
TOTAL: \$118,000

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 3,408 square feet, two-story, frame-constructed residence on a 13,140 square feet lot in Glencoe of New Trier Township, Cook County. The 69-year-old home, a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance, contains 3.5 bathrooms, a fireplace, central air conditioning, and an attached two-car garage.

Arguing the subject improvement assessment is inequitably high, the appellant requests the Board reduce the improvement assessment to \$81,962, or \$25.04 per improvement square foot. The appellant suggested the Board compare the subject's improvement assessment to those of four class 2-06 structures within a half mile of the subject property. The appellant's comparables were all frame-constructed, around 100 years old, included air conditioning, and ranged from \$22.65 to \$24.91 per improvement square foot.

In its “Board of Review Notes on Appeal,” the county board of review asserted the subject improvement was properly assessed at \$89,092, or \$26.14 per living square foot. In defense of its \$118,000 total assessment for the subject, the board of review submitted as equity comparables four properties within a quarter mile of the subject with improvement assessments from \$26.30 to \$28.13 per square foot of living space. The board of review’s selections were around 100 years old, had at least two full bathrooms, and featured at least one fireplace.

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). 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 appeal is 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). Proof of unequal treatment in the assessment process 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 Board finds the appellant did not meet this burden of proof.

Based on their similarity to the subject, Board finds the best evidence of assessment equity to be appellant comparables #1, #3, and #4 and board of review comparable #4. The nearest in age to the subject of its counterparts, board of review comparable #4 only differed from the subject by one extra half bathroom and 15 fewer square feet of living space. The three appellant comparables likewise varied in terms of bathroom count relative to the subject, but comparables #3 and #4 mitigated the fewer bathrooms with larger living areas, and in the case of appellant comparable #3, one extra fireplace. Meanwhile, appellant comparable #1 offset its extra bathroom with a smaller garage and basement. These comparables establish an equitable improvement assessment range between \$22.65 to \$26.49 per square foot of living area, into which the subject’s improvement assessment of \$26.14 per living square foot falls. Accordingly, the Board finds the appellant did not show by clear and convincing evidence that the subject improvement was inequitably assessed and should be reduced.

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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