



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

APPELLANT: Nancy Marcus
DOCKET NO.: 22-22392.001-R-1
PARCEL NO.: 05-20-119-029-0000

The parties of record before the Property Tax Appeal Board are Nancy Marcus, 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 **A Reduction** 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: \$31,556
IMPR.: \$84,533
TOTAL: \$116,089

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely appealed a decision of the Cook County Board of Review 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 3,867 square feet, multi-level residence of masonry construction built on a 14,025 square feet lot in Winnetka, New Trier Township, Cook County constitutes the subject property. The 71-year-old, class 2-04 property under the Cook County Real Property Assessment Classification Ordinance contains three bathrooms, a fireplace, a full basement, and an attached two-car garage.

Contesting the \$87,293 subject improvement assessment as inequitably high, the appellant requests the Board reduce the improvement assessment to \$80,240, or \$20.75 per improvement square foot. As support, the appellant entered four nearby class 2-04 structures with improvement assessments from \$18.93 to \$21.86 per living square foot into evidence as assessment equity comparables. The appellant's selections all exceeded 3,000 square feet of living space, had no air conditioning, and included a garage and fireplace.

In response, the county board of review maintained in its “Board of Review Notes on Appeal” that its \$87,293 improvement assessment (\$22.57 per square foot) and \$118,849 total subject assessment were appropriate. The board of review named three properties within a quarter mile of the subject as comparators of assessment equity. The comparable improvements were no more than 71 years old, featured air conditioning, had a two-car garage, and ranged in improvement assessment from \$22.73 to \$25.17 per square foot of living area.

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). 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 the ground for 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). 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 concludes the appellant met this burden of proof.

The Board finds the appellant submitted the most comparable properties, and therefore the best evidence of assessment equity for the subject, in appellant comparables #1, #3, and #4. Except for comparable #3, which had one extra half bathroom, each selection identically matched the subject’s bathroom count and garage size. Appellant comparable #3’s extra bathroom functionality was mitigated by its smaller living space and extra fireplace. By contrast, the board of review included comparables that differed from the subject improvement by at least 480 square feet in size and in terms of air conditioning inclusion. As such, an equitable improvement assessment range for the subject runs from \$18.93 to \$21.86 per living square foot. Because the subject improvement assessment of \$22.57 per square foot of living area exceeds the high end of this range, the Board finds the appellant demonstrated by clear and convincing evidence that the subject improvement assessment was inequitably high. The Board accordingly finds a reduction in the subject improvement assessment to \$21.86 per square foot (or \$84,533) for a total property assessment of \$116,089, 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

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