



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

APPELLANT: Gail Lissner  
DOCKET NO.: 22-22463.001-R-1  
PARCEL NO.: 04-12-217-002-0000

The parties of record before the Property Tax Appeal Board are Gail Lissner, 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:** \$18,849  
**IMPR.:** \$54,650  
**TOTAL:** \$73,499

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from 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**

An 1,891 square feet, multi-level dwelling of frame and masonry construction situated on an 11,088 square feet parcel in Glencoe of New Trier Township, Cook County constitutes the subject property. The 63-year-old class 2-34 home contains three bathrooms, a fireplace, central air conditioning, and an attached two-car garage.

Arguing the \$54,639 subject improvement assessment is inequitable, the appellant requested the Board reduce the assessment to \$51,624, or \$27.30 per improvement square foot. To this end, the appellant furnished details on four properties within .3 miles of the subject to show inequity. The appellant's comparables each featured air conditioning, a two-car garage, a fireplace, and between \$26.05 to \$27.92 per square foot in improvement assessment.

Though the board of review countered that the subject was properly assessed in its “Board of Review Notes on Appeal,” it included outdated assessment values in the form. Accordingly, the Board accepts the \$73,499 total assessment for the subject from the county board of review’s decision as its requested assessment value. In support of its improvement assessment of \$28.90 per square foot for the subject, the board of review presented four properties with improvement assessments spanning \$31.15 to \$38.37 per living square foot as equity comparators. The board of review’s selections all included air conditioning, a fireplace, a two-car garage, and partial basements.

### **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). 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 process should include 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 the parties’ submissions, appellant comparables #2 and #3 and board of review comparable #2 most closely resemble the subject property and therefore provide the best evidence of assessment equity in this record. While each of the appellant’s suggested comparators all boasted more livable square footage than the subject, appellant comparable #2 was the only one that exactly matched the subject’s bathroom count, fireplace count, and garage size. Appellant comparable #3 likewise had a fireplace count and garage size identical to the subject’s but traded off a half bathroom of functionality for slightly more living space. Meanwhile, the board of review selected benchmark properties that all paled in comparison to the subject in at least one respect, but board of review comparable #2 was the only selection that identically matched the subject’s bathroom count, fireplace count, and garage size, making its slightly smaller improvement area the sole notable distinction between the comparable and the subject. These comparables create an equitable range of subject improvement assessments from \$27.38 to \$31.49 per living square foot, which encompasses the subject’s current \$30.75 per square foot improvement assessment. As such, the Board finds the appellant did not prove by clear and convincing evidence that the subject assessment is inequitably high or 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

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