



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

APPELLANT: Robert Stein
DOCKET NO.: 22-22464.001-R-1
PARCEL NO.: 04-12-205-004-0000

The parties of record before the Property Tax Appeal Board are Robert Stein, 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: \$20,952
IMPR.: \$100,047
TOTAL: \$120,999

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

The subject property consists of a 3,724 square feet, two-story residence of frame and masonry construction in Glencoe, New Trier Township, Cook County. The 92-year-old class 2-06 dwelling features three full bathrooms, three half bathrooms, two fireplaces, central air conditioning, and an attached two-car garage.

The appellant contests its subject improvement assessment as inequitably high and requests the Board reduce the assessment to \$24.27 per improvement square foot. To show assessment inequity, the appellant selected four class 2-06 properties within a half mile of the subject as equity benchmarks. The appellant's suggested comparators each included a two-car garage, air conditioning, and at least two full bathrooms and ranged from \$22.91 to \$25.66 per square foot in improvement assessment.

The county board of review responded in its “Board of Review Notes on Appeal” that the subject improvement assessment of \$100,047 at \$26.87 per square foot was correct. In support of its \$120,999 total subject assessment, the board of review supplied information on three properties within a quarter mile of the subject as equity comparables. Each selection was around 70 years old, included a two-car garage and at least three full bathrooms, and had an improvement assessment between \$27.64 and \$36.90 per living square foot.

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.

As the properties that compare most favorably to the subject, appellant comparables #3 and #4 and board of review comparable #2 provide the best evidence of assessment equity in this record. Appellant comparables #3 and #4 both had two fewer half bathrooms than the subject, but appellant comparable #3 somewhat mitigated the lower bathroom functionality with more square footage and fireplaces than the subject, while appellant comparable #4 was only 76 square feet smaller than the subject improvement. By contrast, though the board of review submitted comparators that were all smaller than the subject, board of review comparable #2 exactly matched the subject in terms of fireplace count, garage size, and air conditioning and only substituted two of the subject’s half bathrooms for an extra full bathroom. Given these benchmarks, the subject improvement would be equitably assessed anywhere between \$25.32 and \$27.64 per living square foot. Because the subject’s improvement assessment of \$26.87 per square foot does fall within this narrow range, the Board concludes the appellant did not show assessment inequity by clear and convincing evidence, and a reduction in the subject assessment is not 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

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