



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

APPELLANT: Holly and Irwin Rozner
DOCKET NO.: 22-22477.001-R-1
PARCEL NO.: 04-12-210-004-0000

The parties of record before the Property Tax Appeal Board are Holly and Irwin Rozner, the appellants, 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: \$20,879
IMPR.: \$55,120
TOTAL: \$75,999

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) contesting 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 includes a 2,095 square feet, one-story residence of frame and masonry construction on a 12,282 square feet parcel in Glencoe, New Trier Township, Cook County. The 65-year-old class 2-04 home features 1.5 bathrooms, central air conditioning, a fireplace, and an attached two-car garage.

Challenging the \$55,120 subject improvement assessment as inequitably high, the appellant contends the improvement should be assessed at \$23.69 to remain in line with those of comparable properties nearby. To this end, the appellant placed into evidence four class 2-04 properties with improvement assessments as high as \$24.88 per living square foot. The appellant's comparables were all within a quarter mile of the subject, around 65 years old, and included one fireplace, a two-car garage, and air conditioning.

The board of review countered that the subject improvement was correctly assessed at \$26.31 per living square foot, or \$ 55,120 in its “Notes on Appeal.” In defense of the \$75,999 total subject assessment, the board of review provided information on three approximately 65-year-old properties within a quarter mile of the subject as equity comparables. These properties all contained at least two full bathrooms, a two-car garage, air conditioning, and a fireplace and ranged between \$27.98 and \$28.76 per square foot in improvement assessments.

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 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). 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 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.

The best evidence of assessment equity resides in appellant comparable #1 and board of review comparables #1 and #3. As the property that best resembles the subject in the record, appellant comparable #1 provides a strong benchmark for assessment equity because it nearly identically matches the subject property—the comparable contains just six more square feet in living space than the subject. By contrast, board of review comparators #1 and #3 each had an extra half bathroom relative to the subject, but board of review comparable #1 featured more living space than the subject, while board of review comparable #3 had slightly less livable area. Based on these comparables, the subject improvement would be equitably assessed anywhere between \$22.90 and \$28.44 per living square foot. Given that the subject improvement assessment of \$26.31 falls within this equitable range, the Board finds that the appellant did not meet its burden of showing by clear and convincing evidence that an assessment 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

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