



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

APPELLANT: Laura Glick
DOCKET NO.: 22-22478.001-R-1
PARCEL NO.: 05-18-227-022-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Laura Glick, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$29,281
IMPR.: \$92,034
TOTAL: \$121,315

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 4,019 square feet, two-story, frame-and-masonry home on an 8,873 square feet lot in Winnetka, New Trier Township, Cook County. The 82-year-old residence, a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance, contains 3.5 bathrooms; two fireplaces; central air conditioning; a full basement; and an attached, two-car garage.

Arguing the \$92,034 improvement assessment is inequitable for the subject, the appellant requests the assessment be reduced to \$21.29 per improvement square foot instead. To bolster this contention, the appellant offered four class 2-06 properties with improvement assessments between \$20.15 and \$22.50 per living square foot as assessment benchmarks for the subject. The appellant's preferred comparators had buildings over 100 years old, a two-car garage, at least one fireplace, air conditioning, and a full basement.

The county board of review countered in its “Board of Review Notes on Appeal” that the subject improvement was properly assessed at \$92,035, or \$22.90 per living square foot. In defense of the \$121,315 total subject assessment, the county board of review introduced into evidence three two-story properties no more than 80 years old and within a quarter mile of the subject. The board of review’s suggested comparables all had 3.5 bathrooms, two fireplaces, air conditioning, and a one- or two-car garage. These properties ranged in living area from 2,405 to 3,857 square feet and in improvement assessment from \$21.24 to \$24.29 per living square foot.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the 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). 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 a property tax appeal is based on 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). 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 conviction of a crime. 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 not fewer than 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

The only property submitted by the parties that resembles the subject improvement is board of review comparable #1. While the remaining two board of review comparables are also proximal to the subject, both are smaller than the subject improvement by over 1,000 square feet. By contrast, none of the appellant’s submissions were within 1.5 miles of the subject—indeed, one property was over two miles away. In short, the appellant failed to clearly and convincingly demonstrate assessment inequity with at least three comparable properties. PTAB accordingly finds an equitable 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: _____

October 21, 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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