



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

APPELLANT: Anna Hertsberg
DOCKET NO.: 22-22487.001-R-1
PARCEL NO.: 05-18-104-041-0000

The parties of record before the Property Tax Appeal Board are Anna Hertsberg, 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: \$20,582
IMPR.: \$53,417
TOTAL: \$73,999

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) 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 2,175 square feet two-story residence of frame and masonry construction on an 11,761 square feet lot in Glencoe of New Trier Township, Cook County comprises the subject property. The 63-year-old class 2-05 property under the Cook County Real Property Assessment Classification Ordinance features 2.5 bathrooms, central air conditioning, and a two-car garage.

Contending the \$53,417 subject improvement assessment is inequitable, the appellant requests the Board reduce the assessment to \$22.25 per improvement square foot. In support of this argument, the appellant selected four class 2-05 properties whose improvement assessments at \$20.93 to \$23.04 per living square feet were not on par with the subject's assessment. The appellant comparables all included a garage, air conditioning, and a partial basement.

In response, the county board of review stood by its \$73,999 total subject assessment in its “Board of Review Notes on Appeal.” To defend the subject’s improvement assessment of \$53,418 or \$24.56 per square foot of living area, the board of review placed three nearby properties into evidence as assessment equity benchmarks. The board of review’s selections all had at least 2.5 bathrooms, air conditioning, and a garage and spanned \$24.80 to \$31.86 per square foot in improvement assessment.

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). 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.

After evaluating the parties’ submissions, the Board finds that the appellant’s suggested comparables anchor the low end of the equitable assessment range while the board of review submitted properties that occupy the high end of the range for the subject. First, the appellant submitted comparator properties that were all significantly smaller than the subject building except appellant comparable #3, which was only slightly inferior to the subject in terms of building age, bathroom functionality, and living space. By contrast, the board of review’s selections outstripped the subject in some respect: board of review comparable #1 had a larger garage (though its smaller improvement area somewhat mitigated the difference) while board of review comparable #2 upgraded one of the subject’s half bathrooms for a full bathroom and featured two fireplaces to the subject’s none. Given these comparables, the equitable range of subject improvement assessments runs from \$22.84 to \$31.86 per living square foot. Because the subject’s improvement assessment of \$24.56 per livable square foot falls within this equitable range, the Board concludes the appellant did not establish assessment inequity by clear and convincing evidence and a reduction in the assessment is therefore 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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