



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

APPELLANT: Paul Brown
DOCKET NO.: 22-22490.001-R-1
PARCEL NO.: 04-12-204-007-0000

The parties of record before the Property Tax Appeal Board are Paul Brown, 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: \$20,477
IMPR.: \$104,802
TOTAL: \$125,279

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 4,262 square feet two-story masonry residence situated on a 12,045 square feet parcel in Glencoe, New Trier Township, Cook County. The 83-year-old class 2-06 dwelling contains 4.5 bathrooms, two fireplaces, central air conditioning, and an attached two-car garage.

Arguing the \$104,803 subject improvement assessment is inequitable, the appellant asks the Board lower the assessment to \$23.36 per improvement square foot to remain in line with similar assessments. To this end, the appellant selected four class 2-06 frame and masonry properties with lower improvement assessments than the subject at \$22.91 to \$23.69 per living square foot. The appellant's suggested comparables all included a two-car garage, at least two full bathrooms, air conditioning, and at least 3,400 living square feet.

In response, the county board of review maintained the subject improvement was correctly assessed at \$104,803 or \$24.59 per square foot of living area. The board of review fortified its assertion that the subject's \$125,279 total assessment was equitable by providing details on four properties within a quarter mile of the subject as comparators for assessment equity. The board of review's comparables all featured air conditioning, at least one fireplace, a garage, and between \$25.83 to \$30.96 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). 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 an 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 less 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 Board finds the appellant did not meet this burden of proof.

The board of review placed into evidence the most comparable properties to the subject, such that board of review comparables #1 through #3 establish the range of equitable assessments in this record. Each board of review comparable traded off at least one superior feature for one inferior feature relative to the subject: board of review comparable #1 included another improvement on the property and more living area despite having one fewer half bathroom; board of review comparable #2 had a larger basement but seven fewer square feet in living space; and board of review comparable #3 had one fewer bathroom and a smaller garage but more living space than the subject. By contrast, the appellant submitted properties that exceeded the subject improvement's area by at least 750 square feet and were up to 1.1 miles away from the subject to boot. Based on this record, the subject improvement would be equitably assessed between \$25.83 to \$30.96 per living square foot. Because the subject improvement assessment of \$24.59 falls below the range of equitable improvements, the Board finds the appellant did not show by clear and convincing evidence the subject assessment is inequitable and therefore no reduction in the assessment 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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