



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

APPELLANT: Morrie Katz
DOCKET NO.: 22-22493.001-R-1
PARCEL NO.: 04-01-401-007-0000

The parties of record before the Property Tax Appeal Board are Morrie Katz, 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: \$22,122
IMPR.: \$51,878
TOTAL: \$74,000

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 2,474 square feet one-story dwelling of frame and masonry construction on a 12,290 square feet parcel in Glencoe of New Trier Township, Cook County. The 64-year-old class 2-04 residence contains two full bathrooms, a fireplace, and an attached two-car garage.

Contending the subject's \$51,878 improvement assessment is inequitably high, the appellant requests the Board reduce the assessment to \$19.06 per improvement square foot to remain in line with similar property assessments. As evidence, the appellant presented four 2-04 properties within .8 miles of the subject that spanned \$18.13 to \$20.43 per square foot in improvement assessment. Each selection lacked air conditioning but included a garage and a fireplace.

In its “Board of Review Notes on Appeal,” the county board of review indicated that \$51,878 (\$20.97 per square foot) was the correct subject improvement assessment. In defense of the \$74,000 total improvement, the board of review furnished information on four properties within a quarter mile of the subject as benchmarks for assessment equity. The board of review’s comparables ranged in improvement assessment from \$21.36 to \$24.89 per square foot and were between 67 and 69 years old, included at least one fireplace, and had two to 2.5 bathrooms.

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.

As the properties most similar to the subject in this record, appellant comparables #3 and #4 and board of review comparables #2 and #4 constitute the best evidence of assessment equity for the subject. With significantly less living space, appellant comparable #3 and board of review comparable #4 alleviate their relatively small improvements with an extra full bathroom or air conditioning inclusion, respectively. Meanwhile, with significantly larger living spaces, and, in the case of board of review comparable #2, air conditioning inclusion, appellant comparable #4 and board of review comparable #2 represent comparable but superior properties to the subject. Given these benchmarks, the Board finds a subject improvement between \$19.05 and \$21.67 per square foot for the subject would be equitable. Because the subject assessment of \$20.97 per improvement square foot falls in this range, the Board concludes the appellant did not supply sufficiently clear and convincing evidence to justify an equitable reduction in the subject assessment.

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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