



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

APPELLANT: Michael Snabes
DOCKET NO.: 22-22495.001-R-1
PARCEL NO.: 05-20-100-007-0000

The parties of record before the Property Tax Appeal Board are Michael Snabes, 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: \$49,001
IMPR.: \$76,998
TOTAL: \$125,999

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

A 3,387 square feet multi-level building of frame and masonry construction situated on a 21,778 square feet parcel in Winnetka of New Trier Township, Cook County constitutes the subject property. The 68-year-old class 2-04 residence contains three bathrooms, a fireplace, central air conditioning, and an attached two-car garage.

Arguing the subject improvement was inequitably assessed at \$76,998, the appellant requested the Board reduce the assessment to \$21.30 per improvement square foot instead. In support of its contention, the appellant submitted information on four class 2-04 properties within .7 miles of the subject with improvement assessments between \$21.03 and \$21.86 per square foot as evidence of subject assessment inequity. The appellant's suggested comparators all had at least a two-car garage, a fireplace, and a partial basement.

The board of review responded that the subject improvement was equitably assessed at \$76,998 or \$22.73 per square foot of living area in its “Notes on Appeal.” To defend the \$125,999 total subject assessment, the county board of review introduced three properties within a quarter mile of the subject into evidence as assessment equity benchmarks. The board of review’s selections all included two-car garages, frame and masonry construction, at least one fireplace, and had improvement assessments from \$22.96 to \$41.48 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 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.

Based on their relative similarities to the subject, appellant comparables #1 and #3 and board of review comparable #3 constitute the best evidence of assessment equity for the subject in this record. Though some of the furthest comparators from the subject, appellant comparables #1 and #3 more closely match the subject’s improvement size and basement quality. Both comparables are also superior to the subject in that appellant comparable #1 has one extra full and half bathroom and a larger garage than the subject, while appellant comparable #3 boasted an extra half bathroom and more living area. Board of review comparable #3, on the other hand, also had an extra full and half bathroom relative to the subject and was under 200 square feet smaller than the subject. As such, the range of equitable improvement assessments runs from \$21.03 to \$22.96 per living square foot for the subject. Because the \$22.73 per improvement square foot for the subject falls into this narrow range, the Board concludes the appellant did not supply sufficiently clear and convincing evidence that its subject is inequitably assessed or that a reduction thereof 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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