



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

APPELLANT: Allen Cosnow
DOCKET NO.: 22-22496.001-R-1
PARCEL NO.: 05-07-209-015-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Allen Cosnow, 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 assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$60,642
IMPR.: \$62,405
TOTAL: \$123,047

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 2,793 square feet one-story residence of frame and masonry construction in Glencoe, New Trier Township, Cook County. The 70-year-old home, a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance, contains four bathrooms, central air conditioning, a fireplace, and an attached two-car garage.

Contesting the \$62,405 subject improvement assessment for inequity, the appellant argues the assessment should be reduced to \$20.04 per improvement square foot to remain on par with comparable properties. To this end, the appellant put forth four class 2-04 properties with improvement assessments between \$19.77 and \$20.31 per square foot as evidence of inequitable subject assessment. The appellant's suggested comparators featured air conditioning, a two-car garage, and at least 2,175 square feet of living area.

The board of review responded in its “Board of Review Notes on Appeal” that the subject was correctly assessed at \$22.34 per square foot for an assessment of \$62,405 on the improvement. In defense of the \$123,047 total subject assessment, the board of review proposed four properties within a quarter mile of the subject as benchmarks for assessment equity. These suggested comparables each included a two-car garage, a basement, and at least one fireplace and had improvement assessments from \$26.11 to \$32.59 per 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 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.

Of the parties’ submissions, appellant comparable #3 and board of review comparables #3 and #4 compare most favorably to the subject and therefore provide the best evidence of subject assessment equity in this record. Aside from the nearly 300 more square feet of living space, a partial basement, and a 17-year-newer improvement, appellant comparable #3 closely matches the subject’s other features. Similarly, board of review comparables #3 and #4 contain about 200 more square feet of living area than the subject, but board of review comparable #4’s lesser bathroom functionality and small basement place it toward the lower end of the equitable assessment range while board of review comparable #3 caps the high end with an extra half bathroom and fireplace relative to the subject. The range of equitable subject improvement assessments therefore runs from \$20.26 to \$29.01 per livable square foot. Since the subject improvement assessment of \$22.34 per square foot falls within this equitable range, PTAB finds the appellant did not prove by clear and convincing evidence that the subject assessment is inequitable 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: 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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