



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

APPELLANT: Jonathan Brady  
DOCKET NO.: 22-22499.001-R-1  
PARCEL NO.: 05-07-412-025-0000

The parties of record before the Property Tax Appeal Board are Jonathan Brady, 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 **A Reduction** 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:** \$31,850  
**IMPR.:** \$83,688  
**TOTAL:** \$115,538

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely contested the assessment for the 2022 tax year from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160). 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 3,804 square feet two-story home of frame and masonry construction built on a 12,740 square feet lot in Glencoe of New Trier Township, Cook County. The 68-year-old residence, a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance, contains 3.5 bathrooms, central air conditioning, a fireplace, and an attached garage.

The appellant argues the subject improvement was inequitably assessed and requests the Board reduce the assessment to \$20.75 per improvement square foot. To support the reduction, the appellant selected four class 2-06 properties within .4 miles of the subject as assessment equity benchmarks. Each suggested comparator included air conditioning, a garage, at least one fireplace, and improvement assessments from \$20.18 to \$21.35 per square foot.

The board of review filed its “Notes on Appeal” claiming the subject was equitably assessed, but inputted outdated assessment values in its submission. As such, the Board accepts the \$124,000 total subject assessment from the board of review decision engendering this appeal as the county board of review’s desired assessment. In defense of its assessment, the board of review put forth four properties within a quarter mile of the subject as equitable benchmarks. The board of review’s selections all featured air conditioning, a garage, at least one fireplace, and improvement assessments spanning \$19.36 to \$29.97.

### **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 met this burden of proof.

Upon considering the parties’ suggested comparables for similarities to the subject, the Board finds appellant comparable #3 and board of review comparables #1 and #2 track the subject’s amenities most closely and therefore constitute the best evidence of assessment equity in this record. The appellant suggested comparables that were all inferior to the subject in square footage and building age, but comparable #3 matched the subject best in terms of bathroom count, improvement size, and garage size. Appellant comparable #3 also mitigated its older building age, smaller living area, and smaller basement with three more fireplaces than the subject. Conversely, both board of review comparables #1 and #2 featured at least 256 more square feet of living space than the subject. Board of review comparable #1 traded off some garage size, basement quality, and building age for an extra fireplace, more living area, and an extra half bathroom. Meanwhile, board of review comparable #2 represents the high end of the equitable assessment range in that it contained one more full bathroom, more livable space, and a slightly younger building relative to the subject. Based on these comparators, the Board finds the subject improvement would be equitably assessed anywhere between \$20.91 and \$23.58 per square foot of living area. Because the \$24.22 per improvement square foot assessment exceeds the high end of this range, the Board finds the appellant demonstrated assessment inequity by clear and convincing evidence and a reduction in the improvement assessment to \$22.00 per square foot, or \$83,688, 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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