



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

APPELLANT: Cynthia Dinham
DOCKET NO.: 22-22503.001-R-1
PARCEL NO.: 05-18-215-007-0000

The parties of record before the Property Tax Appeal Board are Cynthia Dinham, 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: \$17,625
IMPR.: \$53,375
TOTAL: \$71,000

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

A 2,108 square feet multi-level dwelling situated on a 7,050 square feet parcel in Glencoe, New Trier Township, Cook County comprises the subject property. The 104-year-old class 2-04 residence features 1.5 bathrooms, a fireplace, central air conditioning, a full basement, and a two-car garage.

Contesting the subject improvement assessment as inequitable, the appellant argues that the subject improvement should instead be assessed at \$21.45 per square foot to remain on par with comparable properties. As evidence, the appellant introduced four class 2-04 properties within a half mile of the subject with improvement assessments between \$17.58 and \$23.96 per living square foot. The appellant's selected comparators all included air conditioning, one fireplace, and at least two full bathrooms.

The board of review responded the subject improvement was properly assessed at \$25.32 per living square foot, or \$53,375 in its “Board of Review Notes on Appeal.” In defense of the \$71,000 total subject assessment, the board of review furnished details on four comparable properties within a quarter mile of the subject whose improvement assessments spanned \$28.16 to \$32.71 per square foot. These assessment comparators were all over 88 years old, had full basements, at least one fireplace, and a garage.

Conclusion of Law

The taxpayer contends assessment inequity on 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 unequal treatment in the assessment is the basis of the appeal, 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 include 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 did not meet this burden of proof.

Of the parties’ submissions, appellant comparables #3 and #4 and board of review comparables #2 and #3 best represent the subject and therefore provide the best evidence of assessment equity in this record. On one hand, appellant comparable #3 included a smaller living area and garage than the subject, but upgraded one of the subject’s half bathrooms for a full bathroom. On the other hand, appellant comparable #4 included more living space than the subject and an extra full bathroom, but contained a smaller basement. Conversely, all of the board of review’s selections featured more bathroom functionality and livable area than the subject. Board of review comparable #3, however, traded some garage space for an extra fireplace. By contrast, although board of review #4 had 242 more square feet of livable space than the subject and an extra fireplace, it lacked air conditioning. Given these comparators, the subject improvement would be equitably assessed between \$22.25 and \$28.16 per square foot in living area. As the assessment of \$25.32 per improvement square foot for the subject falls into this equitable range, the Board finds the appellant did not establish by clear and convincing evidence that the subject assessment is inequitable and requires a reduction.

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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