FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Craig and Talia Lissner
DOCKET NO.:	22-23943.001-R-1
PARCEL NO.:	04-01-408-005-0000

The parties of record before the Property Tax Appeal Board are Craig and Talia Lissner, the appellants, by Kyle Gordon Kamego, attorney-at-law 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:	$35,910
IMPR.:	$124,090
TOTAL:	$160,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Cook County Board of Review 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 site with 19,950 square feet of land area improved with a two-story dwelling of frame and masonry exterior construction that contains 4,742 square feet of living area. The dwelling is approximately 26 years old. Features of the property include an unfinished full basement, central air conditioning, two fireplaces, 4½ bathrooms, and a 2-car garage.[1] The property is in Glenview, New Trier Township, Cook County. The subject is a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables consisting of class 2-08 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 4,246 to 4,876 square feet of

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[1] The board of review indicted the property had other improvements but provided no additional details.

living area and are 48 to 55 years old. Each property has a full or partial basement, central air conditioning, one or two fireplaces, a 2-car garage, and 2½, 3½ or 4½ bathrooms. The comparables have the same neighborhood code as the subject and are located from 72 feet to .8 of a mile from the subject property. Their improvement assessments range from $98,540 to $125,913 or $23.21 and $25.82 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to $116,274.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $160,000. The subject property has an improvement assessment of $124,090 or $26.17 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-08 properties improved with two-story dwellings of masonry exterior construction that range in size from 4,509 to 4,896 square feet of living area. The homes are 16 to 25 years old. Each property has a full basement with a formal recreation room, central air conditioning, one to three fireplaces, three to five full bathrooms, one or two half bathrooms, and a 2-car or 3-car garage. Board of review comparable #3 has other improvements but no further descriptive information was provided. The comparables have the same neighborhood code as the subject property and are located ¼ of a mile from the subject property. These properties have improvement assessments that range from $163,487 to $200,233 or from $34.04 to $42.88 per square foot of living area.

Conclusion of Law

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables are similar to the subject in size and most features. The Board finds, however, that the best comparables in the record are those submitted by the board of review that are more like the subject in age than are the comparables submitted by the appellants. The board of review comparables have improvement assessments that range from $163,487 to $200,233 or from $34.04 to $42.88 per square foot of living area. The subject's improvement assessment of $124,090 or $26.17 per square foot of living area falls below the range established by the best comparables in this record. The appellants' comparables have improvement assessments that are slightly below the subject's improvement assessment on a per square foot of living area basis, which is appropriate given the comparables are from approximately 22 to 29 years older than the subject dwelling. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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:

C E R T I F I C A T I O N

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: July 21, 2026

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Craig and Talia Lissner, by attorney:
Kyle Gordon Kamego
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602