



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

APPELLANT: Scott Eisen  
DOCKET NO.: 22-27407.001-R-1  
PARCEL NO.: 05-06-402-025-0000

The parties of record before the Property Tax Appeal Board are Scott Eisen, the appellant, by attorney Herbert B. Rosenberg of Rock Fusco & Connelly, LLC in Chicago; 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:** \$47,300  
**IMPR.:** \$230,601  
**TOTAL:** \$277,901

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 two-story, French Provencal dwelling of masonry exterior construction with 5,458 square feet of living area. The dwelling is approximately 18 years old. Features of the home include a full basement with finished area, central air conditioning, four fireplaces and a three-car garage.<sup>1</sup> The property also has an inground swimming pool.<sup>2</sup> The property has an 21,500 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The fireplace count was provided by the board of review and further supported by the interior photographs of the subject dwelling presented in the appellant's appraisal report.

<sup>2</sup> The appraiser disclosed the subject has an inground swimming pool, which was not refuted by the board of review.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$2,350,000 as of January 1, 2022. The appraisal was prepared by Lilie Toshev, a State of Illinois Certified Residential Real Estate Appraiser.

Under the sales comparison approach to value the appraiser analyzed four comparable sales that are located from .08 to .24 of a mile from the subject property. The comparables are class 2-08 or class 2-09 properties that have sites ranging in size from 16,543 to 26,325 square feet of land area. The comparables are improved with French Provincial dwellings of brick, stone or brick or stone exterior construction that range in size from 4,540 to 5,963 square feet of living area. The homes are 14 or 22 years old. The comparables each have a full basement with finished area, central air conditioning and either a three-car or a four-car garage. The comparables sold from June 2019 to March 2021 for prices ranging from \$2,300,000 to \$2,499,000 or from \$419.08 to \$530.42 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject and arrived at adjusted prices ranging from \$2,284,000 to \$2,563,700. Using this data, the appraiser arrived at an estimated market value for the subject of \$2,350,000 or \$430.56 per square foot of living area, including land, as of January 1, 2022. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$235,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$277,901. The subject's assessment reflects a market value of \$2,779,010 or \$509.16 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment of the subject property, the board of review submitted information on two comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located approximately ¼ of a mile from the subject property and have sites that contain either 21,850 or 22,960 square feet of land area. The comparables are improved with two-story dwellings of stucco or masonry exterior construction with 5,548 and 6,573 square feet of living area and are 7 and 96 years old, respectively. Each comparable has a full or partial basement with finished area, central air conditioning, three or four fireplaces and either a two-car or a three-car garage. The comparables sold in December 2021 and October 2022 for prices of \$3,199,313 and \$3,900,000 or for \$486.74 and \$702.96 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that the board of review's filing only contains two suggested comparable properties that recently sold and is legally deficient to establish market value. The appellant contends the only documentary evidence in the record to establish proof of market value is the appraisal submitted by the appellant.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must

be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal of the subject property, and the board of review submitted two comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board has given less weight to the value conclusion in the appellant's appraisal report. The Board finds it problematic that the appellant's appraiser chose comparables #1 and #3 which have sale dates that occurred 29 and 30 months prior to the lien date at issue and are thus less likely to be reflective of market value as of January 1, 2022. Additionally, the appraiser's comparables #1 and #4 are considerably smaller dwellings when compared to the subject. Lastly, the appraiser made no adjustments to the comparables due to their lack of an inground swimming pool which is a feature of the subject. These factors undermine the credibility of the appellant's appraiser's conclusion of value. However, the Board will analyze the raw sales data contained in this report.

The Board has given less weight to the appellant's appraisal comparables #1, #2 and #4 which had sale dates that occurred in 2019 less proximate to the lien date at issue and/or they have smaller dwelling sizes, when compared to the subject. The Board has given reduced weight to board of review comparable #2 due to its larger dwelling size and older age, when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's appraisal comparable #2 and board of review comparable #1, which sold proximate in time to the January 1, 2022, assessment date and are overall more similar to the subject in location, site size and dwelling size. However, these two comparables have varying degrees of similarity when compared to the subject in age and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables sold in December 2020 and December 2021 for prices of \$2,499,000 and \$3,900,000 or for \$419.08 and \$702.96 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$2,779,010 or \$509.16 per square foot of living area, including land, which is bracketed by the two best comparables in the record both in terms of overall market value and on a price per square foot of living area basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

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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