



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

APPELLANT: Philip Greenland  
DOCKET NO.: 22-41727.001-R-1 through 22-41727.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Philip Greenland, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-41727.001-R-1	10-14-111-003-0000	6,877	28,488	\$35,365
22-41727.002-R-1	10-14-111-004-0000	6,877	28,488	\$35,365

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 two parcel property is improved with a two-story dwelling of frame and masonry exterior construction with 3,618 square feet of living area. The dwelling is approximately 66 years old. Features include a partial basement with finished area, central air conditioning, one fireplace and a two-car garage. The property is reported to have a combined 7,860 square foot site<sup>1</sup> and is located in Evanston, Niles Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvements of both parcels as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject property

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<sup>1</sup> The board of review presumably reported land size for parcel number 10-14-111-003-0000 of 3,930 square feet.

and located within .4 of a mile from the subject. The comparables are improved with class 2-06 two-story dwellings of frame and masonry exterior construction ranging in size from 3,588 to 4,055 square feet of living area. The homes range in age from 69 to 81 years old. The homes have full or partial basements, central air conditioning, one or two fireplaces, and a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$50,861 to \$59,953 or from \$14.09 to \$14.88 per square foot of living area.

Based on the foregoing evidence, the appellant requested that the improvement assessments of both parcels be reduced for a combined improvement assessment of \$52,388 or \$14.48 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision depicting total assessments for the two parcels of \$70,730. The subject has a combined improvement assessment of \$56,976 or \$15.75 per square foot of living area.

The board of review submitted information on four equity comparables located in the same assessment neighborhood code and the same block or ¼ of a mile from the subject property. The comparables are improved with class 2-06 two-story dwellings of frame, masonry or frame and masonry exterior construction. The homes are 69 to 82 years old and range in size from 3,499 to 3,821 square feet of living area. Each comparable has a full or partial basement, central air conditioning, and a two-car garage. Three homes each have two fireplaces. The comparables have improvement assessments ranging from \$57,806 to \$67,490 or from \$16.52 to \$19.11 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the assessment.

### **Conclusion of Law**

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 as well as board of review comparables #1, #2 and #3, due to significantly older ages of 80 to 82 years old when compared to the subject dwelling that is 66 years old.

The Board finds the best evidence of assessment equity in the record consists of the appellant's comparables #1, #3, and #4 along with board of review comparable #4, which are each relatively similar to the subject in classification, age, story height, dwelling size, and some amenities. The Board finds the comparables necessitate various adjustments for slight differences in dwelling

size, fireplace count, and/or garage capacity when compared to the subject. The best comparables have improvement assessments ranging from \$54,953 to \$67,368 or from \$14.09 to \$19.11 per square foot of living area. The subject's combined improvement assessment of \$56,976 or \$15.75 per square foot of living area falls within the range of the best comparables in the record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject to make the comparables more similar to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and reductions in the subject's assessments are 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: \_\_\_\_\_

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

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

APPELLANT

Philip Greenland, by attorney:  
Jeremy Rosenfeld  
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