



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

APPELLANT: John Lowenstein
DOCKET NO.: 22-42875.001-R-1
PARCEL NO.: 10-15-414-048-0000

The parties of record before the Property Tax Appeal Board (PTAB) are John Lowenstein, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$20,923
IMPR.: \$144,076
TOTAL: \$164,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from 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

The subject property consists of a two-story, 7,876 square feet dwelling of masonry construction situated on a 17,436 square feet lot in Skokie, Niles Township, Cook County. The 16-year-old class 2-09 residence (per the Cook County Real Property Assessment Classification Ordinance) contains five full bathrooms and two half-bathrooms, three fireplaces, central air conditioning, a full basement, and an attached three-car garage.

Arguing the improvement assessment of \$144,076 is inequitable, the appellant seeks a reduction in the assessment from \$18.29 to \$15.89 per square foot in improvement area. The appellant offered details on four class 2-09 properties within 1.1 miles of the subject as assessment benchmarks. The appellant's suggested comparables all included air conditioning, a full or partial basement, and a garage that could fit at least two cars. These properties were between five

and 28 years in building age; 5,123 to 7,072 square feet in improvement area; and \$14.30 to \$17.34 per square foot in improvement assessment.

In its “Board of Review Notes on Appeal,” the county board of review defended its \$144,076 subject improvement assessment, or \$18.29 per improvement square foot, as correct.¹ To fortify its position that the \$164,999 total subject assessment is equitable, the board of review put forth three properties within a quarter mile of the subject as comparators for assessment equity. Each of the board of review’s comparables featured air conditioning, at least 4.5 bathrooms, a full basement, at least one fireplace, and a garage. These selections ranged from 22 to 31 years in building age; 5,247 to 6,947 in improvement square feet; and \$18.62 to \$20.69 per living square foot in improvement assessment.

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). 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 should consist of assessment documentation for the 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

In this record, appellant comparable #3 and board of review comparables #1 and #2 most closely match the subject improvement and therefore constitute the best evidence of assessment equity. Appellant comparable #3, though 1.1 miles away from the subject, had the closest improvement square footage to the subject of all the suggested comparables. Because this comparable was 12 years older and smaller than the subject in improvement and basement size, and lacked two of the subject’s full bathrooms, it anchors the low end of the range of equitable assessments. On the other hand, board of review comparables #1 and #2 were only a quarter mile away from the subject and exactly matched the subject in bathroom count and basement size. These selections, however, lacked at least 1,351 square feet in the subject’s living space and a half bathroom’s worth of functionality. Given this record, PTAB concludes the subject would be equitably

¹ The Board notes that in its “Notes on Appeal,” the county board of review referenced its July 2023 decision from which the appellant appeals. The Board accordingly relies on the assessment values reflected in the decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

assessed between \$15.55 and \$20.69 per improvement square foot. Because the subject's assessment of \$18.29 per improvement square foot falls within this range, PTAB finds the appellant did not demonstrate by clear and convincing evidence that the subject assessment was inequitable or that a reduction thereof 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: _____

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

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