



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

APPELLANT: Sue Ann Rosen  
DOCKET NO.: 22-42916.001-R-1  
PARCEL NO.: 10-15-413-052-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Sue Ann Rosen, 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 **A Reduction** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

**LAND:** \$15,780  
**IMPR.:** \$64,755  
**TOTAL:** \$80,535

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) contesting 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 4,317 square feet, two-story dwelling of frame and masonry construction on a 13,150 square feet lot in Skokie, Niles Township, Cook County. The 69-year-old class 2-06 residence contains 5.5 bathrooms, a full basement, air conditioning, two fireplaces, and an attached two-car garage.

Challenging the \$68,294 subject improvement assessment as inequitable, the appellant argues the improvement assessment should be lowered to \$14.54 per living square foot instead. In support of this position, the appellant placed into evidence four class 2-06 properties within .7 miles of the subject as assessment benchmarks. The appellant's suggested comparables all featured a two-car garage, a full or partial basement, and at least 2.5 bathrooms. These properties varied in building age from 64 to 68 years; in improvement size from 4,054 to 4,378 square feet; and in improvement assessment from \$13.85 to \$14.99 per living square foot.

The county board of review responded in its “Board of Review Notes on Appeal” that the subject improvement was correctly assessed at \$15.82 per living square foot, or \$68,294. In defense of the \$84,074 total assessment for the subject, the board of review furnished information on three two-story properties within a quarter mile of the subject as comparators for assessment equity. The board of review’s selections all included air conditioning, at least a two-car garage, and a partial basement. These comparables were all between 63 and 65 years of age; 3,286 to 3,585 square feet in improvement size; and had between two to 3.5 bathrooms; and \$16.99 to \$18.02 per 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 met this burden of proof.

In this record, PTAB finds the appellant placed into evidence the comparables most similar to the subject property, specifically in comparables #1 through #3. While the board of review submitted comparables that were all nearer to the subject, these properties were significantly smaller and featured much less bathroom functionality. By contrast, appellant comparables #1 through #3 only differed from the subject’s improvement size by a maximum of 263 livable square feet and exactly matched the subject’s garage size. Because appellant comparable #1 lacked 2.5 of the subject’s bathrooms and included a smaller basement, it occupies the low end of the range of equitable assessments. Meanwhile, appellant comparables #2 and #3 lacked 1.5 bathrooms relative to the subject but had slightly newer buildings. Based on these comparables, the subject improvement assessment would be equitable anywhere between \$13.85 and \$14.76 per living square foot. As the subject improvement assessment of \$15.82 exceeds the high end of this range, PTAB finds the appellant demonstrated assessment inequity with clear and convincing evidence. After further considering the subject’s relative superiority to the properties in the equitable range, PTAB finds a reduction in improvement assessment to \$15.00 per living square foot is justified to bring the subject assessment on par with those of similar properties. The correct total assessment for the subject is therefore \$80,535.

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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