



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

APPELLANT: Lawrence Cohen
DOCKET NO.: 22-43029.001-R-1
PARCEL NO.: 10-21-213-042-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Lawrence Cohen, the appellant, by attorney Robert 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: \$7,254
IMPR.: \$39,746
TOTAL: \$47,000

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

A 2,345 square feet two-story dwelling of frame and masonry construction on a 5,580 square feet parcel in Skokie of Niles Township, Cook County comprises the subject property. The 73-year-old home, a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance, features three bathrooms, a two-car garage, a partial basement, and central air conditioning.

Contesting the \$39,746 subject improvement assessment as inequitably high, the appellant requests the assessment be reduced to \$14.46 per improvement square foot instead. To support this argument, the appellant proposed four class 2-06 properties within .9 miles of the subject as assessment benchmarks. These suggested comparables each had a partial basement, a two-car garage, and air conditioning. The appellant's selections also ranged in bathroom count from two

to 2.5; in building age from 66 to 81 years; in improvement space from 2,342 to 2,730 living square feet; and in assessment from \$13.37 to \$15.06 per improvement square foot.

In response, the county board of review maintained that the subject improvement was appropriately assessed at \$39,746, or \$16.95 per living square foot, in its “Board of Review Notes on Appeal.” To show that the subject improvement assessment was correct, the county board of review introduced into evidence four two-story properties within a quarter mile of the subject as comparables for assessment equity. The board of review’s offerings all featured air conditioning and full basements, but varied in building age from 66 to 72 years and from no to a two-car garage. Additionally, the proposed comparables’ improvements ranged between 2,255 and 2,522 square feet in size and \$17.49 and \$19.47 per living square foot in 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). Yet 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 unequal treatment in the assessment is the basis of a property tax appeal, the appellant must prove the inequity of the assessments 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 process should comprise assessment documentation for the year in question of at least 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.

Of the parties’ submissions, appellant comparable #1 and board of review comparables #1 and #2 most closely match the subject improvement’s attributes and thus provide the best evidence of assessment equity in this record. Appellant comparable #1 included a newer, larger improvement relative to the subject, which partially mitigated the comparable’s one fewer full bathroom. Similarly, board of review comparable #1 had more living and garage space than the subject and otherwise identically matched the subject’s bathroom and fireplace count as well as two-car garage and air conditioning inclusion. Finally, board of review comparable #2, though smaller in livable space than the subject, somewhat offset its smaller area and lack of garage with an extra half bathroom. Given these comparables, an equitable range of assessments for the subject runs from \$13.37 to \$19.47 per improvement square foot. Because the subject improvement assessment of \$16.95 per living square foot falls inside this equitable range, PTAB finds the appellant did not show by clear and convincing evidence that the subject improvement was inequitably assessed or that a reduction in the assessment 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

AGENCY

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

APPELLANT

Lawrence Cohen, by attorney:
Robert 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