



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

APPELLANT: Brannon Smith  
DOCKET NO.: 22-48552.001-R-1  
PARCEL NO.: 04-34-105-014-0000

The parties of record before the Property Tax Appeal Board are Brannon Smith, the appellant, by attorney Anne E. Edelman-Larsen, of the Law Offices of Frank A. Edelman, Ltd. 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:** \$17,995  
**IMPR.:** \$13,696  
**TOTAL:** \$31,691

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 one-story dwelling of frame exterior construction with 1,335 square feet of living area. The dwelling was constructed in 1958 and is 64 years old. Features of the home include a full basement with finished area, central air conditioning, and a fireplace. The property has a 13,971 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

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 \$280,000 as of January 1, 2022. The appraisal was prepared by Allen Keiter, a certified general real estate appraiser. The purpose of the appraisal was to determine the market value of the subject property for a property tax appeal.

In estimating the market value of the subject property, the appraiser examined five comparable sales and one listing located within .7 of a mile of the subject.<sup>1</sup> The comparables are improved with ranch or bungalow-style dwellings ranging in size from 1,134 to 2,028 square feet of living area. The dwellings range in age from 69 to 96 years old. Two comparables have central air conditioning and three comparables each have a fireplace. Four comparables each have a basement with one having finished area and three comparables each have a one-car or two-car garage. The parcels range in size from 8,840 to 22,899 square feet of land area. The sales occurred from March 2018 to September 2021 for prices ranging from \$250,000 to \$500,000 or from \$123.27 to \$309.21 per square foot of living area, including land. Comparable #4 was listed for a price of \$374,900 or \$246.16. An adjustment was applied to comparable #3 for financing concessions. Adjustments were then applied to the comparables for differences between the comparables and the subject property for site size, dwelling size, bathroom count, basement finish, and other features to arrive at adjusted prices ranging from \$204,310 to \$312,680. Based on this data, the appraiser arrived at a market value of \$280,000 or \$209.74 per square foot of living area, including land, as of January 1, 2022.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$31,691. The subject's assessment reflects a market value of \$316,910 or \$237.39 per square foot of living area, land included, when using the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's assessment neighborhood, one of which is .25 of a mile from the subject. The comparables consist of one-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,305 to 1,649 square feet of living area. The dwellings range in age from 61 to 69 years old. Each dwelling has a one-car or two-car garage. Two comparables each have one or two fireplaces and one comparable has central air conditioning. Three comparables each have a full or partial basement with two having finished area, and one comparable has a concrete slab foundation. The parcels range in size from 8,934 to 11,055 square feet of land area. The comparables sold from June 2021 to December 2022 for prices ranging from \$400,000 to \$640,000 or from \$272.89 to \$420.78 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

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<sup>1</sup> Comparables #2 and #3 are two sales of the same property.

The Board has given less weight to the value conclusion contained in the appraisal, which relied on sales that occurred in 2018, 2019, and 2020 with no adjustments having been applied for sale date. These sales are less likely to be indicative of the subject's market value as of the January 1, 2022 assessment date at issue in this appeal. The Board will instead examine the raw sales in the record.

The Board gives less weight to appraisal comparables #1, #2, #3, #5, and #6, which sold less proximate to the assessment date at issue and/or differ from the subject in age. The Board gives little weight to appraisal comparable #4, which is a listing and does not represent an actual sale. The Board gives diminished weight to board of review comparable #2, which differs from the subject in foundation. The Board finds the best evidence of market value to be board of review comparables #1, #3, and #4, which sold proximate to the lien date at issue and are somewhat similar to the subject in age, dwelling size, and some features. These most similar comparables sold from June 2021 to February 2022 for prices ranging from \$400,000 to \$475,000 or from \$272.89 to \$363.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$316,910 or \$237.39 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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: 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

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

APPELLANT

Brannon Smith, by attorney:  
Anne E. Edelman-Larsen  
Law Offices of Frank A. Edelman, Ltd.  
77 West Washington Street  
Suite 1501  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602