



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

APPELLANT: Ellen Kaplinsky
DOCKET NO.: 22-50020.001-R-1
PARCEL NO.: 04-25-102-034-0000

The parties of record before the Property Tax Appeal Board are Ellen Kaplinsky, 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:

LAND: \$17,820
IMPR.: \$139,179
TOTAL: \$156,999

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 two-story dwelling of frame exterior construction with 3,504 square feet of living area. The dwelling is approximately 7 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a three-car garage. The property has a 9,900 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment inequity concerning the improvement assessment. With respect to the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on July 17, 2020 for a price of \$1,390,000. The appellant disclosed in Section IV of the appeal petition that the subject property was purchased from Arthur and Dorothy Nadolny, the parties to the transaction were not related,

the property was sold by a realtor and had been advertised in the Multiple Listing Service (MLS) for a period of 245 days. The appellant also disclosed the property was not sold due to a foreclosure, nor was it sold using a contract for deed. To document the sale, the appellant submitted a settlement statement which reiterated the sale date and sale price and depicted the distribution of commissions.

With respect to the improvement assessment inequity argument, the appellant submitted information on five comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located from .1 to .8 of a mile from the subject property. The comparables are improved with two or more-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,176 to 3,676 square feet of living area. The dwellings are 10 or 15 years old. The comparables each have a full basement. The appellant indicated in the grid analysis that the finished basement area is "N/A." Each comparable has central air conditioning, one or two fireplaces and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$87,973 to \$125,386 or from \$26.55 to \$34.88 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's total assessment of \$126,654, which reflects a market value of \$1,266,540 or \$361.46 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The appellant requested the subject's improvement assessment be reduced to \$108,834 or \$31.06 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$156,999. The subject's assessment reflects a market value of \$1,569,990 or \$448.06 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$139,179 or \$39.72 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have are located in Glenview and have the same property classification code as the subject. The comparables are located approximately ¼ of a mile from the subject or within the subject's subarea, two of which have the same assessment neighborhood code as the subject.¹ Equity data was provided for each comparable and sales data was provided for comparables #2, #3 and #4. The four comparables have sites that range in size from 9,988 to 13,949 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,495 to 3,652 square feet of living area. The dwellings are from 5 to 8 years old. The comparables each have a full basement with finished area, central air conditioning, one or two fireplaces and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$130,376 to \$143,738 or from \$35.70 to \$39.63 per square foot of living area. Comparables #2, #3 and #4 sold from July 2021

¹ The board of review comparables have Property Index Numbers (PINs) that begin with 04-25, like the subject, which indicates the comparables are located in the same section as the subject and are relatively close in proximity to the subject.

to September 2022 for prices ranging from \$1,715,000 to \$1,835,000 or from \$482.49 to \$502.46 per square foot of living area, including land.

The board of review disclosed a sale of the subject property for \$1,390,000 with the sale date reported as November 8, 2020.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part that 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 appellant submitted evidence of the 2020 sale of the subject property and the board of review submitted three comparables sales to support their respective positions before the Board.

The Board gives less weight to the purchase of the subject property, which occurred in 2020, less proximate to the lien date at issue, and thus is less likely to be indicative of the subject's market value as of the January 1, 2022 assessment date.

The Board finds the best evidence of market value to be board of review comparable sales #2, #3 and #4, which have the same property classification code as the subject and sold more proximate in time to the January 1, 2022 assessment date. These three comparables are relatively similar to the subject in location, dwelling size, design, age and some features, although two of the three comparables have a different assessment neighborhood code. Nevertheless, these three comparables sold from July 2021 to September 2022 for prices ranging from \$1,715,000 to \$1,835,000 or from \$482.49 to \$502.46 per square foot of living area, including land. Most weight was given to board of review comparable #3 which has the same assessment neighborhood code as the subject and this property sold for \$1,750,000 or \$482.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,569,990 or \$448.06 per square foot of living area, including land, which is less than the three best comparable sales in this record both in terms of overall market value and on a price per square foot basis, including the most similar property. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The appellant also argued assessment inequity as an alternative 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 parties submitted a total of nine equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #4 due to its smaller dwelling size, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3 and #5, along with the four comparables submitted by the board of review which have the same property classification code as the subject and are all relatively similar to the subject in location, dwelling size, age and some features, although two comparables have a different assessment neighborhood code. The comparables have improvement assessments ranging from \$87,973 to \$143,738 or from \$26.55 to \$39.63 per square foot of living area. The subject's improvement assessment of \$139,179 or \$39.72 per square foot of living area falls within the range established by the best comparables in the record in terms of total improvement assessment and somewhat above the range on a per square foot of living area basis. After considering adjustments to the best comparables for differences when compared 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 a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 presented.

In conclusion, having examined the entire record, the Board finds that no change in the subject's assessment is warranted based either upon grounds of overvaluation or assessment inequity.

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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