



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

APPELLANT: Norine Meister
DOCKET NO.: 22-50254.001-R-1
PARCEL NO.: 04-36-311-026-0000

The parties of record before the Property Tax Appeal Board are Norine Meister, 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: \$27,622
IMPR.: \$61,439
TOTAL: \$89,061

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 2,253 square feet of living area. The dwelling is approximately 74 years old. The home features a partial basement with finished area, three full bathrooms, three fireplaces and a two-car garage. The property has a 17,264 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located from .3 to .7 of a mile from the subject property. The comparables are improved with two or more-story dwellings of frame or frame and masonry

exterior construction ranging in size from 2,247 to 2,696 square feet of living area. The dwellings are from 72 to 85 years old. The comparables each have a full or partial basement. The appellant indicated in the grid analysis that the finished basement area is "n/a." Each comparable has from one to three full bathrooms and a two-car garage. Three comparables each have an additional half bathroom and a fireplace. The comparables have improvement assessments that range from \$59,550 to \$64,800 or from \$23.98 to \$26.70 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$57,429 or \$25.49 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant provided a copy of the Cook County Board of Review decision for the 2022 tax year disclosing the final total assessment for the subject of \$89,061. The subject property has an improvement assessment of \$61,439 or \$27.27 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located within ¼ of a mile from the subject property. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,383 to 2,569 square feet of living area. The dwellings are from 70 to 81 years old. One comparable has a concrete slab foundation and three comparables each have a full or partial basement, two of which have finished area. Each comparable has central air conditioning, two or three full bathrooms, one additional half bathroom, one or two fireplaces and from a one-car to a two-car garage. The comparables have improvement assessments that range from \$67,254 to \$81,640 or from \$28.22 to \$32.81 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2, as well as board of review comparables #1 and #2 due to their larger dwelling sizes or dissimilar concrete slab foundation, when compared to the subject.

The Board finds the appellant's comparables #3 and #4, along with board of review comparables #3 and #4 are similar to the subject in location, dwelling size, foundation type and age. However, the Board finds the comparables have varying degrees of similarity when compared to the subject in features such as central air conditioning, bathroom count, fireplace count,

basement finish and garage capacity, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these four comparables have improvement assessments that range from \$59,550 to \$81,640 or from \$26.50 to \$32.81 per square foot of living area. The subject's improvement assessment of \$61,439 or \$27.27 per square foot of living area falls within the range established by the best comparables in the record both in terms of total improvement assessment and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

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.

Based on this record, 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: _____

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

Norine Meister, by attorney:
Jeremy 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