



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

APPELLANT: Jeanne Simons  
DOCKET NO.: 22-50651.001-R-1  
PARCEL NO.: 04-25-106-039-0000

The parties of record before the Property Tax Appeal Board are Jeanne Simons, 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 **A Reduction** 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:** \$23,828  
**IMPR.:** \$142,374  
**TOTAL:** \$166,202

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 2-story dwelling of frame exterior construction with 7,537 square feet of living area. The dwelling is approximately 66 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 2.5-car garage. The property has a 23,828 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located from 0.4 of a mile to 2.6 miles from the subject. The comparables are improved with 2-or-more-story homes ranging in size from 5,570 to 9,112 square feet of living area and range in age from 17 to 67 years old. Each home has a basement, central air

conditioning, and from a 2-car to a 3-car garage. The appellant did not report whether any comparable have finished basement area. The comparables have improvement assessments ranging from \$110,286 to \$175,796 or from \$16.35 to \$20.13 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$142,374.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,000. The subject property has an improvement assessment of \$162,172 or \$21.52 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located 0.25 of a mile from the subject or within the same subarea as the subject. The comparables are improved with 2-story homes ranging in size from 5,045 to 5,447 square feet of living area and range in age from 69 to 87 years old. Three homes have a basement, one of which has finished area, and one home has a crawl space foundation. Three homes have central air conditioning. Each comparable has a 2-car or a 3.5-car garage. The comparables have improvement assessments ranging from \$130,030 to \$151,170 or from \$25.77 to \$28.15 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 and the board of review's comparables, which are less similar to the subject in location and/or dwelling size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4, which are more similar to the subject in location, dwelling size, and some features, although these comparables are significantly newer homes than the subject, suggesting downward adjustments to these comparables for age would be needed to make them more equivalent to the subject. These comparables have improvement assessments of \$133,704 and \$175,796 or \$16.35 and \$19.29 per square foot of living area, respectively. The subject's improvement assessment of \$162,172 or \$21.52 per square foot of living area is bracketed by the best two comparables in terms of total improvement assessment and above the two best comparables on a per square foot basis. However, after considering appropriate adjustments to the best comparables for

differences from the subject, such as age, the Board finds the subject's assessment is excessive. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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:

November 25, 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

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