



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

APPELLANT: James Kendall  
DOCKET NO.: 22-50786.001-R-1  
PARCEL NO.: 04-27-415-006-0000

The parties of record before the Property Tax Appeal Board are James Kendall, 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:** \$32,132  
**IMPR.:** \$75,581  
**TOTAL:** \$107,713

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 3,953 square feet of living area. The dwelling is 22 years old. The home features a full basement, 2½ bathrooms, central air conditioning, a fireplace and a 3-car garage. The property has a 12,853 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-08 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 comparables located within the subject's assessment neighborhood and within 0.3 of a mile from the subject. The comparables consist of class 2-08, 2 or more story dwellings of frame exterior construction ranging in size from 4,098 to 4,366 square feet of living area and are each 22 years old. Each

comparable has a full basement, 2½ to 4½ bathrooms, central air conditioning, a fireplace and a 2-car garage. The comparables have improvement assessments that range from \$78,932 to \$82,945 or from \$19.00 to \$19.26 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$75,581 or \$19.12 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision for the 2022 tax year disclosing the total assessment for the subject of \$112,377. The subject property has an improvement assessment of \$80,245 or \$20.30 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two comparables located within the same assessment neighborhood and subarea as the subject. The comparables consist of class 2-11, 3 story or 2-78, 2-story dwellings of frame exterior construction containing 2,375 or 3,545 square feet of living area and are each 22 years old. Each comparable have a full basement, 2½ bathrooms, central air conditioning, a fireplace and a 2-car or a 3-car garage. The comparables have improvement assessments of \$60,908 and \$73,268 or \$20.67 and \$25.65 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 parties submitted eight comparables for the Board's consideration. The Board gives less weight to the board of review comparables which significantly differ from the subject in classification code, design and/or dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are overall more similar to the subject in location, classification code, age, dwelling size, and most features. These four comparables have improvement assessments ranging from \$78,932 to \$82,945 or from \$19.00 to \$19.26 per square foot of living area. The subject's improvement assessment of \$80,245 or \$20.30 per square foot of living area falls within the range established by the best comparables in the record on an overall improvement assessment and above the range on a per square foot basis. However, the Board finds the subject's improvement assessment is excessive given its smaller dwelling size and fewer bathroom count when compared to the best comparables. Based on this record, the Board finds the appellant demonstrated the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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

James Kendall, 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