FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Michael Anderson
DOCKET NO.:	22-51363.001-R-1
PARCEL NO.:	04-36-105-021-0000

The parties of record before the Property Tax Appeal Board are Michael Anderson, the appellant, by attorney Robert 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:	$34,499
IMPR.:	$34,500
TOTAL:	$68,999

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 2-story dwelling of masonry exterior construction with 2,068 square feet of living area. The home is approximately 149 years old. Features include a full basement, three full bathrooms, central air conditioning, one fireplace, and a 2-car garage. The property has an 18,034 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-05 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 located within the subject's assessment neighborhood code and from 2.5 to 4.8 miles from the subject. The comparables are improved with 2-story, class 2-05 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,864 to 2,030 square feet of living area. The homes range in age from 64 to 72 years old. Each comparable has a full or partial basement, two or three full bathrooms with one of these having an additional half bathroom, central air conditioning, and a 2-car garage. Three comparables each have one fireplace. The comparables have improvement assessments ranging from $27,538 to $31,885 or from $14.77 to $15.72 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $68,999. The subject property has an improvement assessment of $34,500 or $16.68 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 within the subject’s assessment neighborhood code; however, the board of review did not disclose the proximity of the comparables to the subject property. The comparables are improved with 2-story, class 2-05 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,575 to 2,162 square feet of living area. The homes range in age from 66 to 80 years old. Each comparable has a full or partial basement, one or two full bathrooms with three of these having an additional half bathroom, central air conditioning, one fireplace, and a 1-car garage. The comparables have improvement assessments ranging from $35,408 to $45,186 or from $20.90 to $23.81 per square foot of living area. Based on this evidence, the board of review requested that the subject’s assessment be confirmed.

Conclusion of Law

The appellant 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 suggested equity comparables for the Board’s consideration. Each of the parties’ comparables have the same property classification, design, and assessment neighborhood code as the subject property but none are truly similar to the subject in overall property characteristics. Each of the parties’ comparables is a substantially newer home than the subject, being 69 to 85 years newer in age. The Board also finds seven comparables have a smaller bathroom count than the subject. The appellant’s comparables are each 2.5 miles or more distant from the subject and the board of review failed to disclose the proximity of its comparables to the subject, information which is necessary by the Board to conduct a meaningful analysis. Two of the board of review comparables are substantially smaller homes than the subject. Due to the disparate and/or incomplete sets of equity evidence submitted by the parties, the Board finds a meaningful analysis is severely diminished by the substantial differences in age, dwelling size, bathroom count, and other features found in the parties’ evidence. The parties’ comparables have improvement assessments ranging from $27,538 to $45,186 or from

$14.77 to $23.81 per square foot of living area. The subject's improvement assessment of $34,500 or $16.68 per square foot of living area falls within the range established by the comparables in this record. Based on this record, the Board finds the appellant failed to demonstrate that the subject's improvement was inequitably assessed and 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: ______________________ ______________________

C E R T I F I C A T I O N

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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