



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

APPELLANT: Leon Stern  
DOCKET NO.: 22-51964.001-R-1  
PARCEL NO.: 04-03-101-030-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Leon Stern, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,000  
**IMPR.:** \$32,001  
**TOTAL:** \$39,001

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision 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**

A 2,610 square feet, two-story masonry building situated on a 6,036 square feet parcel in Northbrook of Northfield Township, Cook County comprises the subject property. The 31-year-old, class 2-95 structure contained 2.5 bathrooms, a fireplace, central air conditioning, a full basement, and an attached two-car garage.

Contending the \$39,001 total assessment overvalued the subject property, the appellant offered details about three sales of class 2-95 masonry properties within .3 miles of the subject to show the subject's implied value of \$390,010 does not reflect market value. The appellant's selected sales occurred between January 15, 2021 and April 15, 2021 for properties that each had a two-car garage, a fireplace, air conditioning, 2.5 bathrooms, and a full basement. The sales involved 33-year-old buildings with 2,422 or 2,610 square feet of living area for purchase prices between \$315,000 and \$365,000, or \$130.06 to \$143.48 per square foot.

The board of review countered in its “Notes on Appeal” that the \$39,001 subject assessment, which computes to a market value of \$390,010 or per square foot of living area, when using the Cook County Real Property Assessment Classification Ordinance of 10% for class two properties, was appropriate. In support of this position, the county board of review proposed ten sales of two-story masonry properties between June 19, 2019 and November 1, 2022 as indicators of market value. These sales involved 33-year-old buildings on the same block as the subject with 2.5 bathrooms; up to 2,610 square feet of living space; a full basement; a fireplace; air conditioning; and a two-car garage. The county board of review’s preferred indicators of market value sold for between \$369,000 and \$495,000, or \$150.38 and \$200.89 per square foot.

### **Conclusion of Law**

The appellant contends the board of review’s 2022 assessment of the subject overvalues the property. 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); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof and a reduction in the subject’s assessment is not warranted.

Based on the sales’ temporal proximity relative to the assessment date, board of review comparable sales #2 and #4 and appellant comparable sale #2 best circumscribe market value for the subject property in this record. PTAB observes that the improvements involved in many of the board of review’s preferred sales were identical to the subject improvement, but comparable sales #2 and #4 best represent the subject’s value as of the assessment year because these sales occurred in August 2021 and October 2022, respectively. Likewise, appellant comparable sale #2 involved a building that mirrored each of the subject’s attributes and was sold on February 11, 2021. The evidence in this record indicates that in 2022, the market valued the subject property around \$139.85 to \$185.82 per square foot. Because the subject’s imputed market value based on its 2022 assessment at \$149.43 per square foot is on par with the recent sales of similar properties, PTAB concludes the appellant did not show by a preponderance of the evidence that the board of review overvalued the subject property and a reduction in the assessment is therefore 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: \_\_\_\_\_

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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