



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

APPELLANT: Venus P. Goldberg  
DOCKET NO.: 22-52462.001-R-1  
PARCEL NO.: 10-07-400-108-0000

The parties of record before the Property Tax Appeal Board are Venus P. Goldberg, the appellant, by Herbert B. Rosenberg, attorney-at-law of Rock Fusco & Connelly, LLC in Chicago, 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:** \$23,787  
**IMPR.:** \$68,779  
**TOTAL:** \$92,566

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 is improved with a two-story dwelling of masonry exterior construction containing 3,417 square feet of living area.<sup>1</sup> The home was built in 1961 and is approximately 61 years old. Features of the dwelling include a full unfinished basement, central air conditioning, one fireplace, 3½ bathrooms, and a 2-car attached garage. The subject property also has an in-ground swimming pool. The property has a 21,625 square foot site located in Glenview, Niles Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The Board finds the best description of the subject dwelling is contained in the appraisal submitted by the appellant that has a sketch of the dwelling with dimensions. Although the appraiser describes the subject as a split-level dwelling, the sketch depicts a part one-story and part two-story dwelling.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$750,000 as of January 1, 2022. The appraisal was prepared by Lilie Toshev, an Illinois Certified Residential Real Estate Appraiser. The purpose of the appraisal was to estimate the market value of the fee simple interest of the subject property. The subject property's current use was considered the highest and best use as improved. The appraiser stated the subject was viewed from the curbside (exterior only) and noted the home is a 1.5-story, brick constructed, single-family home with a 2-car attached garage. Interior photographs, description and floor plans were provided to the appraiser by the homeowner. Based on the visual exterior only inspection and the interior photographs provided by the homeowner, the subject was determined to be average in condition, upgrades, and modernization. The appraiser further explained in the report that based on the architectural floor plans that were provided, the subject's gross living area was noted to be 3,417 square feet, which does not include the attached garage, enclosed porch or the basement.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using five comparable sales. The appraiser described the comparables as being Tudor, Split-Level or Traditional style homes that range in size from 2,804 to 3,608 square feet of living area. The report indicated the comparables are class 2-04, 2-78, or 2-06 properties under the Cook County Real Property Assessment Classification Ordinance. The appraiser also included copies of the assessor's property characteristic sheets for the comparables that described the comparables as being improved with 1.5-story or 2-story homes. The dwellings range in age from 38 to 68 years old. Comparables #2 through #5 have full or partial basements with finished area while comparable #1 has a crawl space foundation. Each property has central air conditioning, one to three fireplaces, and a 2-car garage. The comparables have 2 or 3 full bathrooms and four comparables have an additional 1 or 2 half bathrooms. These properties have sites ranging in size from 15,420 to 22,800 square feet of land area. The comparables are located in Golf or Glenview from .08 to .58 of a mile from the subject. Three comparables have the same assessment neighborhood code as the subject property. The sales occurred from July 2019 to May 2021 for prices ranging from \$710,000 to \$905,000 or from \$213.21 to \$288.02 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$679,700 to \$970,800. The appraiser explained that due to the lack of sales that have sold/closed with an in-ground pool combined with qualitative analysis, including realtor feedback, indicates this feature does not add any significant amount of contributory value, as a result no adjustments were applied for this feature. Using this information the appraiser estimated the subject had an indicated value under the sales comparison approach of \$750,000 as of January 1, 2022. Based on this evidence the appellant requested the subject's total assessment be reduced to \$75,000 reflect the appraised value.

The appellant provided a copy of the final decision issued by the board of review disclosing a final total assessment of \$92,566.

The board of review submitted its "Board of Review Notes on Appeal" containing information on three comparable sales to support its contention of the correct assessment of the subject property. The subject's total assessment of \$92,566 reflects a market value of \$925,660 or \$270.90 per square foot of living area, including land, when using 3,417 square feet of living

area and applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review completed the Comparable Sales/Assessment Equity Grid Analysis identifying three comparable sales composed of class 2-06 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,383 to 3,306 square feet of living area.<sup>2</sup> The homes range in age from 67 to 80 years old. The board of review indicated each property has a full basement with two having finished area, central air conditioning, one or two fireplaces, 2 full bathrooms, 1 or 2 half bathrooms, and a 2-car garage. These properties have sites ranging in size from 10,125 to 13,500 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located ¼ of a mile from the subject. The sales occurred from November 2020 to September 2022 for prices ranging from \$800,000 to \$930,000 or from \$268.97 to \$335.71 per square foot of living area, including land.

In rebuttal appellant's counsel asserted the board of review has not provided any meaningful analysis of recent sales of comparable properties to support the subject's assessment as the submission lacks adjustments for differences in property characteristics between the subject and the board's comparable properties. Counsel also submitted descriptions of the board of review comparables from Redfin.com and asserted that board of review comparable #1 has a finished basement, luxury features and the master bathroom had been recently updated; comparable #2 has many luxury features and/or high-end finishes; and comparable #3 boasts many luxury features and/or high-end finishes. Counsel further noted that both comparables #2 and #3 have finished basement area while the subject does not have a finished basement.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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). 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives less weight to the conclusion of value contained in the appellant's appraisal as three of the five sales occurred from approximately 18 months to 30 months prior to the assessment date at issue, which calls into question whether the sales would be indicative of the subject's market value as of January 1, 2022. Appraisal comparable sale #1 sold in May 2021 for a price of \$820,000 or \$288.02 per square foot of living area, including land. This comparable is smaller than the subject dwelling and has a crawl space foundation, unlike the subject's full basement. After adjusting this comparable for differences from the subject the appraiser indicated this property had an adjusted price of \$970,800, which is greater than the subject's market value as reflected by the assessment of \$925,660. Appraisal comparable sale #5 is the least similar to the subject in location and has a different assessment neighborhood code

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<sup>2</sup> In its analysis the board of review indicated the subject has 3,294 square feet of living area but provided no documentation to support this estimate of the subject's dwelling size.

than the subject property, which detracts from the weight given this comparable. The board of review provided three comparable sales to support its position. The Board gives less weight to board of review comparable #2 as this property is improved with a dwelling that is approximately 30% smaller than the subject home. Board of review comparables #1 and #3 are similar to the subject in location, size and age with 3,306 and 3,123 square feet of living area and being 74 and 67 years old, respectively. Each property is superior to the subject with finished basement area, indicating that downward adjustments would be appropriate to make them more equivalent to the subject for this feature. These properties are similar to the subject in location having the same assessment neighborhood code as the subject and being approximately ¼ of mile from the subject but have smaller sites suggesting upward adjustments for land area would be appropriate. These properties sold in November 2020 and October 2021 for prices of \$930,000 and \$840,000 or for \$281.31 and \$268.97 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$925,660 or \$270.90 per square foot of living area, including land, which is bracketed by the two best comparable sales presented by the board of review. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value 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: \_\_\_\_\_

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: \_\_\_\_\_

September 16, 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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