



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

APPELLANT: Robert Friedman  
DOCKET NO.: 22-53655.001-R-1  
PARCEL NO.: 04-36-200-072-0000

The parties of record before the Property Tax Appeal Board are Robert Friedman, the appellant(s), by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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 **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:** \$44,770  
**IMPR.:** \$114,827  
**TOTAL:** \$159,597

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 dwelling of frame and masonry construction with 6,034 square feet of living area. Features of the home include a full basement, central air conditioning, two fireplaces and a four-car garage. The property has a 44,770 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five class 2-04 equity comparable properties with varying degrees of similarities to the subject which are located within the same neighborhood code as the subject but for which the appellant did not provide proximity to the subject. The improvements ranged: in age from 39 to 65 years; in size from 5,454 to 5,822 square feet of living area; and in improvement assessment from \$14.68 to \$21.67 per square foot

of living area. Appellant submits that this is an owner-occupied residence. Appellant submitted the Cook County Board of Review 2022 Assessed Valuations decision which indicates that the total assessment for the subject is \$188,620. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,621. The Board finds that the total assessment for the subject property is \$188,620 based on the submission by the appellant. The subject property has an improvement assessment of \$143,850 or \$23.84 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four class 2-04 equity comparable properties with varying degrees of similarities to the subject which are located within the same subarea as the subject with two on the same block. The improvements ranged: in age from 13 to 71 years; in size from 2,211 to 4,460 square feet of living area; and in improvement assessment from \$22.19 to \$46.24 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 nine equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3, and #5. Appellant's comparables #2, #3, and #5 were similar to the subject in size, with #5 being slightly smaller in square feet of living area than the subject. These comparables were also similar to the subject in full basement and central air conditioning. One comparable had two fireplaces like the subject while the other had one fireplace. One comparable had a three-car garage, two had two-car garages, and the subject had a four-car garage. One of the comparables had five full bathrooms like the subject while the others had three or four full bathrooms. All of the board of review's suggested comparables were significantly smaller in square feet of living area than the subject. Appellant's comparables #2, #3, and #5 were similar to the subject and had improvement assessments that ranged from \$17.39 to \$21.67 per square foot of living area. The subject's improvement assessment of \$23.84 per square foot of living area falls above the range established by the best comparable properties in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject's improvement assessment is not supported. The Board finds that the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and,

therefore, 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: \_\_\_\_\_

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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