



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

APPELLANT: Gregory Skirving  
DOCKET NO.: 23-21907.001-R-1  
PARCEL NO.: 05-20-204-004-0000

The parties of record before the Property Tax Appeal Board are Gregory Skirving, 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 **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:** \$24,750  
**IMPR.:** \$50,511  
**TOTAL:** \$75,261

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely appealed 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 2023 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 2,332 square feet, two-story stucco residence built on a 7,500 square feet lot in Winnetka, New Trier Township, Cook County. The 110-year-old, class 2-06 home features two bathrooms, a full basement, and a detached, two-car garage.

The appellant contends the subject improvement was inequitably assessed at \$52,250 and requests the assessment rate be reduced to \$21.08 per improvement square foot. As evidence, the appellant offered information on four nearby stucco buildings with assessments between \$20.33 and \$21.66 per improvement square foot to show the subject assessment is out of line with comparable properties. The appellant's selections each had no air conditioning, a fireplace, and a full basement.

In its "Board of Review Notes on Appeal," the county board of review defended the \$52,250 (\$22.41 per square foot) improvement assessment and \$77,000 total assessment for the subject as

correct. To support its assessment, the board of review chose four properties with improvement assessments from \$23.03 to \$25.36 per living square foot as equity comparables. The suggested comparables were between 76 and 106 years old, and each included a two-car garage, a fireplace, and a basement.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Proof of unequal treatment in the assessment process should consist of assessment documentation for the year in question of at least 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.

The appellant submitted the most comparable properties (and the best evidence of assessment equity) in this record in appellant comparables #1, #2, and #4. Of the suggested comparables, appellant comparables #1, #2, and #4 were the closest in size to the subject property, with an average variance of 174 square feet larger than the subject, as opposed to the 766 square feet average variance between the size of the remaining comparables and the subject. Indeed, the board of review submitted a property that was nearly double the square footage of the subject improvement. Because appellant comparables #1, #2, and #4 also featured bathroom counts and garage sizes similar to the subject, the Board finds the equitable range of improvement assessments for the subject runs from \$20.33 to \$21.66 per square foot of living area. As the subject’s improvement assessment of \$22.41 exceeds the high end of the range, the Board is persuaded that the appellant met its burden of proving assessment inequity and that a reduction to \$21.66 per improvement square foot, or \$50,511 in improvement assessment for the subject, 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: \_\_\_\_\_

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

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