



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

APPELLANT: Morrie Katz  
DOCKET NO.: 23-22005.001-R-1  
PARCEL NO.: 04-01-401-007-0000

The parties of record before the Property Tax Appeal Board are Morrie Katz, 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:** \$22,122  
**IMPR.:** \$51,878  
**TOTAL:** \$74,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely appealed 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 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 2,474 square feet one-story dwelling of frame and masonry construction on a 12,290 square feet parcel in Glencoe of New Trier Township, Cook County. The 65-year-old class 2-04 residence contains two full bathrooms, a fireplace, and an attached two-car garage.

Contending the subject improvement is inequitably assessed at \$51,878, the appellant requests the Board decrease the assessment to \$19.26 per improvement square foot. To support its requested assessment, the appellant placed four class 2-04 properties with improvement assessments from \$18.63 to \$19.72 per square foot into evidence. These comparables all included two-car garages, one fireplace, and masonry construction and were within .6 miles of the subject.

In response, the county board of review asserted the \$51,878, or \$20.97 per square foot, improvement assessment is correct in its “Board of Review Notes on Appeal.” To defend its \$74,000 total subject assessment, the board of review proposed four properties within a quarter mile of the subject as comparators for assessment equity. The board of review’s selections all included air conditioning, two-car garages, a fireplace, and frame and masonry construction and spanned \$19.72 to \$23.93 per square foot in improvement assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires 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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however; 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 an appeal is based on unequal treatment in the assessment, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of assessment documentation for the 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.

Based on their resemblance to the subject, appellant comparable #2 and board of review comparables #2 and #4 constitute the best evidence of assessment equity in this record. Though each of the appellant’s suggested comparators all substantially deviated from the subject property’s living area, appellant comparable #2 was the closest in square footage and mitigated its smaller living space with an extra full bathroom. By contrast, all of the board of review’s suggestions boasted more livable space than the subject, but with their larger improvement area and air conditioning inclusion, board of review comparables #2 and #4 occupy the high end of the range of equitable assessments for the subject. Given that the \$20.97 per square foot improvement assessment falls in the \$19.05 to \$23.93 per square foot equitable range, the Board finds the appellant did not establish by clear and convincing evidence that an equitable 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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Morrie Katz, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
40 Skokie Blvd  
Suite 150  
Northbrook, IL 60062

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602