



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

APPELLANT: Paul Brown  
DOCKET NO.: 23-22477.001-R-1  
PARCEL NO.: 04-12-204-007-0000

The parties of record before the Property Tax Appeal Board are Paul Brown, the appellant, by attorney Jeremy 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:** \$20,477  
**IMPR.:** \$104,802  
**TOTAL:** \$125,279

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 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 4,262 square feet two-story masonry residence situated on a 12,045 square feet parcel in Glencoe, New Trier Township, Cook County. The 83-year-old class 2-06 dwelling contains 4.5 bathrooms, two fireplaces, central air conditioning, and an attached two-car garage.

Contesting the \$104,802 subject improvement assessment as inequitable, the appellant argues the assessment should be \$22.80 per improvement square foot to remain on par with comparable properties. As evidence, the appellant offered four approximately 60-year-old properties with improvement assessments between \$22.72 and \$22.89 per living square foot. These comparables each featured air conditioning, at least one fireplace, and a garage.

The county board of review responded in its “Board of Review Notes on Appeal” that the subject improvement is correctly assessed at \$24.59 per square foot of living area, or \$104,804.<sup>1</sup> In defense of the \$125,279 total subject assessment, the board of review submitted into evidence four properties within a quarter mile of the subject as assessment comparators. The board of review’s selections all included masonry construction, air conditioning, multiple fireplaces, and a garage and ranged in improvement assessment from \$24.59 to \$26.33 per living square foot.

### **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). 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.

Upon evaluating the properties’ relative similarity to the subject, the Board concludes appellant comparable #2 and board of review comparables #1 and #4 best circumscribe the range of equitable improvement assessments for the subject. The board of review submitted properties that were closer in proximity and age to the subject, with comparable #1 substituting one of the subject’s half bathrooms for extra living square footage and comparable #4 trading off a full bathroom and some garage size for nearly 100 more square feet in living space. Meanwhile, appellant comparable #2 was the only appellant-submitted property within 106 square feet of the subject improvement’s size. While the building on appellant comparable #2 was younger than the subject by 22 years, it lacked 1.5 half bathrooms and one fireplace relative to the subject, placing it at the low end of the range of equitable assessments. Because the \$24.59 per square foot subject improvement assessment falls in the equitable range of \$22.72 to \$25.83 per square foot based on this record, the Board finds the appellant did not establish that the subject assessment warrants reduction by clear and convincing evidence.

---

<sup>1</sup> The Board notes that in its “Notes on Appeal,” the county board of review referenced the decision from which the appellant appeals. The Board accordingly uses the total assessment value reflected in that decision, minor discrepancies in the “Notes on Appeal” values notwithstanding.

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

Paul Brown, by attorney:  
Jeremy 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