



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

APPELLANT: Anna Friedler
DOCKET NO.: 23-22501.001-R-1
PARCEL NO.: 05-07-207-010-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Anna Friedler, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$20,416
IMPR.: \$94,584
TOTAL: \$115,000

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

A 3,672 square feet, two-story dwelling of frame construction built on a 9,280 square feet parcel in Glencoe, New Trier Township, Cook County comprises the subject property. The 41-year-old, class 2-78 residence includes 3.5 bathrooms; central air conditioning; a fireplace; a full basement; and an attached, two-car garage.

Contending the subject improvement assessment of \$94,584 is inequitable, the appellant argues the assessment should be reduced to \$21.58 per living square foot instead. In support of this position, the appellant provided details about four class 2-78 properties within 1.5 miles of the subject and a maximum improvement assessment of \$21.88 per square foot to show the subject assessment is not in line with those of similar properties. The appellant's preferred comparables each featured air conditioning, at least one fireplace, a two-car garage, a full or partial basement, and three or 3.5 bathrooms. These suggested comparators were between 40 and 58 years in

building age; between 3,164 and 3,783 square feet in improvement area; and between \$21.34 and \$21.88 per improvement square foot in assessment.

In its “Board of Review Notes on Appeal,” the county board of review indicated the subject improvement assessment of \$94,584, or \$25.76 per living square foot, was correct. As evidence of the equity of the \$115,000 total subject assessment, the county board of review proposed four two-story residences within a quarter mile of the subject as assessment comparables. These properties all had air conditioning, a two-car garage, at least one fireplace, and a building under 27 years old. These suggested comparables also varied in bathroom count from 2.5 to 4.5; in living area from 3,047 to 3,754 square feet; and in assessment from \$25.89 to \$34.23 per improvement square foot.

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). 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 a property tax 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). 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 criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

As the properties most similar to the subject improvement in this record, appellant comparable #1 and board of review comparables #1 and #4 constitute the best evidence of assessment equity for the subject. Appellant comparable #1 included more living space than the subject, which somewhat mitigated the comparable’s one fewer half bathroom and older building. Board of review comparable #4 also contained more livable square footage than the subject, identically matched the amenities listed for the subject, and featured an improvement less than half the age of the subject improvement. As such, board of review comparable #4 occupies the high end of the equitable assessment range. On the other hand, board of review comparable #1 matched the subject improvement’s amenities except in its smaller living area, which the comparable partially offset with a newer building. The range of equitable assessments for the subject therefore runs from \$21.34 to \$34.23 per improvement square foot. Because the subject improvement assessment rate of \$25.76 per living square foot lands within this range, PTAB finds the appellant failed to prove an equitable reduction in the assessment is justified by clear and convincing evidence.

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: _____

October 21, 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

Anna Friedler, 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