



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

APPELLANT: Jon Brady  
DOCKET NO.: 23-22511.001-R-1  
PARCEL NO.: 05-07-412-025-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Jon Brady, 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 **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:** \$31,850  
**IMPR.:** \$83,688  
**TOTAL:** \$115,538

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) contesting 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 3,804 square feet two-story dwelling of frame and masonry construction built on a 12,740 square feet lot in Glencoe of New Trier Township, Cook County. The 69-year-old, class 2-06 residence contained 3.5 bathrooms, central air conditioning, a fireplace, and an attached garage.

Challenging the subject improvement assessment of \$92,150 as inequitably high, the appellant argues the assessment should be lowered to \$21.36 per improvement square foot. To that end, the appellant introduced into evidence four approximately 80-year-old class 2-06 properties with improvement assessments between \$20.96 and \$21.86 per square foot.

The board of review responded in its "Board of Review Notes on Appeal" that the subject improvement was correctly assessed at \$92,150 or \$24.22 per square foot of living area. In defense

of its \$124,000 total assessment, the board of review placed into evidence four comparable properties within a quarter mile of the subject to show assessment equity. The board of review's selections included at least a 1.5-car garage, a basement, three full bathrooms, and improvement assessments spanning \$24.84 to \$29.70 per square foot.

### **Conclusion of Law**

The record shows that the Property Tax Appeal Board (PTAB) reduced the subject property's improvement assessment to \$83,688 for the 2022 assessment year in docket 22-22499.001-R-1. Because the 2023 tax year falls within the same triennial assessment period as 2022 for the New Trier Township, PTAB finds that the assessment for the 2022 tax year should be carried forward to 2023 subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the [PTAB] renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which [PTAB's] assessment is based, or unless the decision of the [PTAB] is reversed or modified upon review.

PTAB finds that it issued a decision reducing the subject's assessment for the 2022 tax year that, to its knowledge, has not been reversed or modified upon review. Moreover, the record indicates that the subject property is an owner-occupied dwelling, that 2022 and 2023 are within the same general assessment period for the township, and that no evidence suggests the subject was sold at less than fair cash value subsequent to PTAB's decision for the 2022 tax year. For these reasons, PTAB finds that a decrease in the subject's 2023 assessment is justified to reflect the \$115,538 total assessment as established in PTAB's decision for the 2022 tax year plus the application of an equalization factor, if any.

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

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

APPELLANT

Jon Brady, 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