



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

APPELLANT: Russel Miron  
DOCKET NO.: 23-22544.001-R-1  
PARCEL NO.: 04-01-410-020-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Russel Miron, 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:** \$26,568  
**IMPR.:** \$89,613  
**TOTAL:** \$116,181

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 4,035 square feet, two-story masonry dwelling situated on a 14,760 square feet lot in Glencoe, New Trier Township, Cook County constitutes the subject property. The 93-year-old, class 2-06 residence contains three bathrooms; four fireplaces; central air conditioning; an attached, two-car garage; and a partial basement.

Arguing the subject improvement was overvalued by the board of review's assessment, the appellant identified four class 2-06 properties within .3 miles of the subject that were sold in 2020 for a maximum sale price of \$1,015,000. The appellant's suggested comparable sales involved buildings between 66 and 92 years of age; living area between 3,729 and 4,314 square feet; closing dates between February 1, 2020 and October 27, 2020; and sale price per improvement square foot between \$182.55 and \$256.18.

In its “Board of Review Notes on Appeal,” the county board of review maintained its subject property assessment of \$116,181 was correct. Applying the assessment level under the Cook County Real Property Assessment Classification Ordinance of 10% for class two properties, the subject assessment implies a market value of \$1,161,810, including land. The county board of review countered the appellant’s evidence with four sales of two-story properties within a quarter mile of the subject that sold by October 26, 2022 for no more than \$3,450,000. The county board of review’s preferred comparables were between 84 and 94 years of building age; between 3,253 and 4,439 square feet in living age; and between \$343.80 and \$839.42 per living square foot in market value.

### **Conclusion of Law**

The appellant argues the board of review’s 2023 assessment of the subject overvalues the property. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof and a reduction in the subject’s assessment is therefore not warranted.

Of the parties’ submissions, appellant comparable sale #4 and board of review comparable sales #1 and #3 best resemble the subject property and therefore provide the best estimate of market value for the subject assessment. Appellant sale #4 and board of review sale #1 both featured slightly smaller improvements and fewer fireplaces relative to the subject, which they mitigated with an extra half bathroom and slightly larger basements. On the other hand, board of review sale #3 boasted more living and basement space than the subject, though it excluded fireplaces. Given these properties’ sale prices, which ranged from \$256.18 to \$839.42 per living square foot, PTAB finds the subject improvement was not overvalued based on the imputed market value of \$287.93 per living square foot. Accordingly, PTAB concludes the appellant did not show the subject was overvalued or over-assessed by a preponderance of the evidence and therefore a reduction in the assessment is not 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: \_\_\_\_\_

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

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