



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

APPELLANT: Fred Crandall
DOCKET NO.: 23-22548.001-R-1
PARCEL NO.: 05-06-308-006-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Fred Crandall, 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: \$37,980
IMPR.: \$79,020
TOTAL: \$117,000

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

The subject property consists of a 3,393 square feet, two-story frame-and-masonry dwelling situated on a 21,100 square feet lot in Glencoe, New Trier Township, Cook County. The 72-year-old, class 2-06 residence contains 3.5 bathrooms; two fireplaces; central air conditioning; a partial basement; and an attached two-car garage.

Contesting the \$79,020 subject improvement assessment for inequity, the appellant argues the assessment should be lowered to \$21.88 per improvement square foot instead. To show the subject assessment is not in line with those of similar properties, the appellant put forth three class 2-06 properties within a half mile of the subject as assessment equity benchmarks. The appellant's preferred comparables were between 70 and 98 years in building age; 3,024 and 3,880 square feet in improvement size; and \$21.35 and \$22.83 per living square foot in

improvement assessment. The appellant's selections each featured air conditioning, a two-car garage, one or two fireplaces, a full or partial basement, and 3.5 or four bathrooms.

The county board of review responded in its "Board of Review Notes on Appeal" that the \$23.29 per improvement square foot assessment was appropriate for the subject. In support of the \$117,000 total subject assessment, the county board of review introduced four two-story buildings within a quarter mile of the subject as comparators for assessment equity. The board of review's submissions included one or two fireplaces, a two- or 2.5-car garage, a full basement, and up to five bathrooms. These properties also ranged in building age from 71 to 98 years; in improvement square footage from 3,246 to 3,712; and in assessment from \$23.52 to \$25.70 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). 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 a property tax 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 strength of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of not fewer 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 Property Tax Appeal Board (PTAB) finds the appellant did not satisfy this burden of proof.

As the submissions that best resemble the subject property, appellant comparable #3 and board of review comparables #2 and #3 define the range of equitable assessments for the subject. Both board of review comparables #2 and #3 boasted larger improvement and basement areas than the subject but otherwise closely matched the subject improvement's attributes. By contrast, appellant comparable #3 contained a smaller improvement and one fewer fireplace, which it slightly mitigated with a newer building. Given this record, a subject improvement assessment between \$21.35 and \$24.79 per living square foot would be equitable. Because the subject assessment of \$23.29 per improvement square foot lands within this range, PTAB concludes the appellant did not show by clear and convincing evidence that the subject was inequitably assessed or that an assessment reduction 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: _____

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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