



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

APPELLANT: Josh Miller
DOCKET NO.: 23-22566.001-R-1
PARCEL NO.: 05-07-112-008-0000

The parties of record before the Property Tax Appeal Board are Josh Miller, 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: \$41,800
IMPR.: \$78,200
TOTAL: \$120,000

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) 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 is a 3,016 square feet, two-story residence of masonry construction on a 19,000 square feet parcel in Glencoe of New Trier Township, Cook County. The 108-year-old building houses 4.5 bathrooms, one fireplace, a full basement, and an attached two-car garage.¹ The Cook County Real Property Assessment Classification Ordinance classifies the subject as a class 2-06 property.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant listed four sales of properties within a half mile of the subject to serve as sales comparables. These four sales occurred between August 1, 2020 and December 30, 2022 and

¹ The appellant provided internally inconsistent information regarding the presence of air conditioning in the subject property. The Board accordingly gave the inclusion of air conditioning less weight when evaluating whether the subject property was overvalued for tax assessment purposes.

involved class 2-06 residences, each featuring a garage and basement. The suggested comparables sold for between \$207.25 and \$377.27 per square foot, including land.

In its “Board of Review Notes on Appeal,” the county board of review stood by its subject property assessment of \$120,000. Applying the assessment level under the Cook County Real Property Assessment Classification Ordinance of 10% for class two properties, the subject assessment equates to a market value of \$1,200,000, or \$397.88 per square foot of living area, including land.

The county board of review furnished details of four sales of nearby properties in defense of its subject property valuation. The board of review’s suggested sales featured properties within a quarter mile of the subject and ranged in price from \$409.28 to \$482.25 per square foot, including land.

Conclusion of Law

The appellant contends the board of review’s 2022 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject’s assessment is therefore not warranted.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #3, and appellant suggested sales #2 and #4. Board of review comparable sale #2 had one fewer bathroom than the subject, but was closest in proximity to the subject property. Similarly, the property in board of review suggested sale #3 had two fewer bathrooms than the subject, which is somewhat mitigated by the comparable’s extra living square footage and extra fireplace. By the same token, appellant suggested sale #2 included one fewer bathroom than the subject but 142 extra square feet of living space, while appellant comparable sale #4 featured a larger garage to offset the property’s smaller living area and one fewer bathroom. These comparables sold for prices ranging from \$310.29 to \$482.25 per square foot, land included, which encompasses the subject’s market value of \$397.88 per square foot based on its current assessment. Because the subject property’s valuation falls within the range established by this record’s best comparable sales, the Board finds a reduction in the subject’s 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: _____

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

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