



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

APPELLANT: Marvin Freedman
DOCKET NO.: 23-22733.001-R-1
PARCEL NO.: 05-06-301-020-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Marvin Freedman, 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 Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$44,469
IMPR.: \$56,367
TOTAL: \$100,836

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 3,161 square feet, two-story, residence of frame and masonry construction built on a 20,213 square feet parcel in Glencoe, New Trier Township, Cook County constitutes the subject property. The 82-year-old, class 2-06 home contains 3.5 bathrooms; two fireplaces; central air conditioning; a partial basement; and an attached, two-car garage.

Arguing the county board of review's assessment at \$111,576 overvalued the subject property, the appellant identified four class 2-06 properties within two miles of the subject that were sold for a maximum sale price of \$965,000. The appellant's suggested comparable sales involved buildings between 94 and 104 years of age; living area between 2,817 and 3,617 square feet; closing dates between July 1, 2020 and July 2, 2022; and sale price per improvement square foot between \$237.77 and \$323.04.

In its “Board of Review Notes on Appeal,” the county board of review maintained its subject property assessment of \$111,576 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 \$1,115,760, including land. The county board of review put forth three two-story properties in the subject’s subarea. The county board of review offered information on the attributes of these properties and their assessments, but provided no sales information for any of its suggested comparators.

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 satisfied this burden of proof and a reduction in the subject’s assessment is therefore warranted.

In this record, only the appellant submitted evidence of comparable sales because the county board of review neglected to provide sales information for comparable properties or other market value indicators. Given their relative similarity to the subject improvement’s living area; bathroom count; and inclusion of amenities such as a garage, basement, and air conditioning, as well as the proximity of the sale dates to the assessment year in question, appellant comparables #1 and #3 provide the best evidence of market value for the subject in this case. These comparable sales indicate that a reasonable valuation for the subject during the tax year in question would be between \$237.77 and \$318.69 per living square foot. Because the subject’s imputed market value of \$352.98 per square foot surpasses this valuation range, PTAB concludes the appellant showed overvaluation in the board of review’s assessment with a preponderance of the evidence and that a reduction in the assessment based on a market value of \$319.00 per living square foot (after adjusting for differences in the subject relative to the sold comparable properties) to \$100,836, 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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