



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

APPELLANT: Lawrence Cohen  
DOCKET NO.: 23-44484.001-R-1  
PARCEL NO.: 10-21-213-042-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Lawrence Cohen, the appellant, by attorney Robert 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:** \$7,254  
**IMPR.:** \$39,746  
**TOTAL:** \$47,000

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**

A 2,345 square feet two-story dwelling of frame and masonry construction situated on a 5,580 square feet parcel in Skokie of Niles Township, Cook County comprises the subject property. The 74-year-old class 2-06 residence features three bathrooms, a two-car garage, a partial basement, and central air conditioning.

Arguing the \$39,746 improvement assessment is inequitably high for the subject, the appellant requests the assessment be decreased to a rate of \$14.14 per improvement square foot. As evidence that the subject improvement assessment is not on par with those of similar residences, the appellant selected four frame and masonry class 2-06 properties within 1.1 miles of the subject as assessment benchmarks. The appellant's suggested comparables each included at least two bathrooms, a two-car garage, a partial or full basement, and air conditioning. These

comparators ranged from 67 to 82 years in building age; from 2,410 to 2,834 square feet in living area; and from \$13.37 to \$14.96 per improvement square foot in assessment.

The county board of review maintained that the subject improvement assessment of \$39,746 (\$16.95 per living square foot) was correct in its “Board of Review Notes on Appeal.” In defense of the \$47,000 total subject assessment, the board of review provided information on four frame and masonry properties within a quarter mile of the subject as purported comparables for assessment equity. The county board of review’s submissions all included air conditioning and a full or partial basement, but otherwise varied in bathroom count (from 1.5 to 3.5), garage space from none to two-car, and fireplace count from none to one. Further, the suggested comparables were between 65 and 72 years of age; between 1,809 and 2,288 square feet in living area; and between \$17.22 and \$19.47 per improvement square foot in assessment.

### **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). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; 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 the ground for a property tax appeal is unequal treatment in the assessment, the inequity of the assessments must be proved 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 degree of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of assessment documentation for the year in question of at least 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 meet this burden of proof.

In this record, appellant comparable #1 and board of review comparables #1 and #2 best resemble the subject improvement and therefore circumscribe the range of equitable assessments for the subject. Appellant comparable #1 featured more livable space and a newer building than the subject, which offset its one fewer bathroom relative to the subject. By contrast, both board of review comparables #1 and #2 contained less living and garage space than the subject, which each comparable somewhat mitigated with more basement area and extra half bathroom or fireplace, respectively. Given these submissions, the subject improvement would be equitably assessed anywhere from \$13.37 and \$19.47 per living square foot. Because the subject assessment of \$16.95 per improvement square foot does land inside this range, PTAB finds the appellant did not produce sufficiently clear and convincing evidence that the subject improvement assessment was inequitable or that a reduction thereof 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

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