FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Melvyn Romanoff
DOCKET NO.: 23-52746.001-R-1
PARCEL NO.: 04-23-304-004-0000

The parties of record before the Property Tax Appeal Board are Melvyn Romanoff, the appellant, by Robert Rosenfeld, attorney-at-law 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:	$17,540
IMPR.:	$57,302
TOTAL:	$74,842

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review 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 improved with a two-story dwelling of frame and masonry exterior construction that contains 3,351 square feet of living area. The dwelling is approximately 25 years old. Features of the property include an unfinished full basement, central air conditioning, one fireplace, 2½ bathrooms and a 2-car garage. The property has a 7,016 square foot site located in Glenview, Northfield Township, Cook County. The subject is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-78 properties improved with two-story dwellings of frame or frame and masonry exterior construction that have either 3,272 or 3,481 square feet of living area and are 23 or 24 years old. Each property has a full basement, central air conditioning, one fireplace, 2½ bathrooms and a 2-car garage. The comparables have the same neighborhood code as the subject property and are located approximately .2 or .3 of a mile from the subject property. Their improvement assessments range from $52,325 to $57,378 or from $15.99 to $16.66 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $55,124.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $74,842. The subject property has an improvement assessment of $57,302 or $17.10 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-78 properties composed of two-story dwellings of frame or frame and masonry exterior construction that range in size from 2,764 to 3,773 square feet of living area. The homes are 17 or 24 years old. Each property has a full unfinished basement, central air conditioning, 2½ or 3½ bathrooms and a 2-car garage. Three comparables each have one fireplace. The comparables have the same neighborhood code as the subject and are in the same block as the subject property or in the "subarea." Comparables #1, #2 and #4 are on the same street as the subject property. Their improvement assessments range from $52,587 to $73,875 or from $17.49 to $19.58 per square foot of living area.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to board of review comparable #2 due to differences from the subject in dwelling size, being approximately 17.5% smaller than the subject home, and to a lesser extent the fact the property lacks a fireplace, which is a feature subject dwelling. The Board gives less weight to board of review comparable #3 due to differences from the subject in dwelling size, being approximately 12.6% larger than the subject property, differences in the number of bathrooms, and differences from the subject in age being approximately 7 years newer than the subject home. The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1 and #4 that range in size from 3,272 to 3,418 square feet of living area and are 23 or 24 years old. Each comparable has the same features as the subject property. Their improvement assessments range from $52,325 to $63,260 or from $15.99 to $19.08 per square foot of living area. Board of review comparables #1 and #4 are most like the subject in location, being on the same street and within the same block as the subject, and dwelling size. These two comparables have improvement assessments of $58,615 and $63,260 or $17.49 and $19.08 per square foot of living area, respectively. The subject's improvement assessment of $57,302 or $17.10 per square foot of living area falls within the range established by the best comparables in this record and is below the two comparables most like the subject in location and size.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett,* 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

C E R T I F I C A T I O N

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: July 21, 2026

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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