



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

APPELLANT: Irwin Lips  
DOCKET NO.: 23-52757.001-R-1  
PARCEL NO.: 04-21-307-032-0000

The parties of record before the Property Tax Appeal Board are Irwin Lips, 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:** \$16,833  
**IMPR.:** \$34,746  
**TOTAL:** \$51,579

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 consists of a site with 12,024 square feet of land area improved with a multi-level dwelling of frame and masonry exterior construction that contains 1,424 square feet of living area. The dwelling is approximately 53 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, 2½ bathrooms, and a 2-car garage. The property is in Glenview, Northfield Township, Cook County. The subject is a class 2-34 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 comprised of class 2-34 properties improved with multi-level dwellings of frame and masonry exterior construction that have either 1,353 or 1,424 square feet of living area. The homes are 50 to 57 years old. Each property has a partial basement, central air conditioning, and

a 2-car garage. Two comparables each have one fireplace. The comparables have one or two full bathrooms and three comparables have an additional one or two half bathrooms. The comparables have the same neighborhood code as the subject property and are located from .1 to .8 of a mile from the subject. Their improvement assessments range from \$28,934 to \$30,830 or from \$21.39 to \$22.63 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$31,029.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,579. The subject property has an improvement assessment of \$34,746 or \$24.40 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables consisting of class 2-34 properties improved with multi-level dwellings of frame and masonry exterior construction that have 1,282 or 1,353 square feet of living area. The homes are 52 or 54 years old. Each property has a partial basement with a recreation room, central air conditioning, one fireplace, and a 2-car garage. The comparables have 1½, 2, or 2½ bathrooms. The comparables have the same neighborhood code as the subject property and are in the same block and along the same street as the subject. The comparables have improvement assessments ranging from \$32,906 to \$36,804 or from \$25.67 to \$27.20 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 seven equity comparables that have 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 #3 as this property is the least similar to the subject in size. The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1 and #2 that have either 1,353 or 1,424 square feet of living area and are 50 to 57 years old. The comparables have similar features as the subject with the exception two properties each have ½ less bathroom than the subject, necessitating upward adjustments, and four comparables each have one fireplace, unlike the subject, necessitating downward adjustments. These comparables have improvement assessments that range from \$28,934 to \$36,804 or from \$21.39 to \$27.20 per square foot of living area. Board of review comparables #1 and #2 are located along the same street and within the same block as the subject with improvement assessments of \$36,455 and \$36,804 or \$26.94 and \$27.20 per square foot of living area, respectively. The subject's improvement assessment of \$34,746 or \$24.40 per square foot of living area falls within the range established by the best comparables in this record and is well supported by the two comparables located along the same street and in the same block as the subject property.

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: \_\_\_\_\_

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: \_\_\_\_\_

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

AGENCY

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