



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

APPELLANT: Anna Friedler
DOCKET NO.: 24-25927.001-R-1
PARCEL NO.: 05-07-207-010-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Anna Friedler, the appellant, by attorney Kyle Gordon Kamego, 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: \$20,416
IMPR.: \$94,584
TOTAL: \$115,000

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 2024 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 3,672 square feet, two-story dwelling of frame construction situated on a 9,280 square feet lot in Glencoe, New Trier Township, Cook County comprises the subject property. The 42-year-old, class 2-78 residence includes 3.5 bathrooms; central air conditioning; a fireplace; a full basement; and an attached, two-car garage.

Contesting the \$94,584 improvement assessment as inequitably high for the subject, the appellant contends the assessment must be lowered to \$21.15 per improvement square foot to remain in line with those of comparable residences. To show that the subject assessment is too high, the appellant presented four class 2-78 properties within 1.5 miles of the subject as assessment benchmarks. The appellant's suggested comparators included three or 3.5 bathrooms, one or two fireplaces, air conditioning, a full or partial basement, and a two- or three-car garage. Moreover, the appellant's selections were between 41 and 59 years of building age; 3,149 and

3,783 square feet in improvement area; and \$20.16 and \$21.76 per improvement square foot in assessment.

The county board of review responded in its “Board of Review Notes on Appeal” that the subject improvement was properly assessed at \$94,584, or \$25.76 per living square foot. In defense of the \$115,000 total subject assessment, the county board of review placed into evidence four two-story properties within a quarter mile of the subject as comparators for assessment equity. The board of review’s submissions all featured full basements, at least 3.5 bathrooms, air conditioning, and a two-car garage. The suggested comparables further varied in building age from 18 to 22 years; in living square footage from 3,287 to 3,754; and in improvement assessment from \$26.06 to \$30.56 per living square foot.

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 unequal treatment in the assessment is the basis of a property tax appeal, the appellant must prove the inequity of the assessments 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 process should comprise 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 #2 and board of review comparables #1 and #4 most closely resemble the subject improvement and therefore constitute the best evidence of assessment equity for the subject. Each of these chosen comparables varied from the subject in one notable aspect: appellant comparable #1’s building was older, larger, and about a half mile away from the subject; board of review comparable #1 included a smaller but newer improvement with an extra fireplace relative to the subject; and board of review #4 was superior to the subject with its larger living space and otherwise identical amenities. Based on the parties’ evidence, an improvement assessment between \$21.34 and \$30.56 per living square foot would be equitable for the subject. Since the subject’s \$25.76 per square foot improvement assessment falls within this range, PTAB concludes the appellant did not demonstrate that the subject was over-assessed with clear and convincing evidence and a reduction in the subject assessment is therefore 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Anna Friedler, by attorney:
Kyle Gordon Kamego
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602