FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gregory Klein
DOCKET NO.: 24-57831.001-R-1
PARCEL NO.: 05-20-102-005-0000

The parties of record before the Property Tax Appeal Board are Gregory Klein, 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, the Property Tax Appeal Board hereby finds ***A Reduction*** 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:	$34,724
IMPR.:	$49,270
TOTAL:	$83,994

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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

The subject property consists of a 2-story dwelling of frame and masonry construction with 2,182 square feet of living area.[1] The dwelling was built in 1922 and is approximately 102 years old. Features of the home include a partial basement, central air conditioning, one fireplace, and a 2-car garage. The property has a 12,627 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2023 tax year should be carried forward to the 2024 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant

[1] The only description of the subject property was provided by the appellant which was unrefuted by the board of review.

disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 23-22651. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to $83,994 based on the evidence in the record. The appellant's attorney asserted that tax years 2023 and 2024 are within the same general assessment period. Based on this evidence, the appellant requests the 2023 decision "be carried forward" to the 2024 tax year.

The board of review did not submit its "Board of Review Notes on Appeal," but did provide a supplement sheet with four selected comparables. The petition filed by the appellant disclosed the subject has a total assessment of $87,005 with an improvement assessment of $52,281 or $23.96 per square foot of living area.

The board of review, with respect to the assessment inequity argument, did not submit any evidence on the Property Tax Appeal Board's prescribed forms as required by section 16-165 of the Property Tax Code and sections 1910.40(a) and 1910.80 of the rules of the Property Tax Appeal Board (See 35 ILCS 200/16-165 & 86 Ill.Admin.Code §1910.40(a) and §1910.80) but included evidence titled "Board of Review Analysis/Evidence Sheet" prepared by Cherise Montgomery. The board of review provided limited data for the comparables utilized in the analysis/evidence sheet, notwithstanding the fact that PTAB's prescribed forms were not provided. Standing Order No. 2 issued by the Property Tax Appeal Board states in part:

> All parties are ordered to use PTAB's prescribed forms whether a party is filing by paper or through the e-filing portal (abbreviated "EFP" in PTAB's rules). Any party not complying with PTAB's rules will be subject to sanctions.

This directive is mandatory for staff of the Property Tax Appeal Board. In accordance with Standing Order No. 2, the appellant's Analysis/Evidence Sheet is given no weight in determining the correct assessment of the subject property and will not be further discussed.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2023 tax year should be carried forward to the 2024 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the assessment as established by the Property Tax Appeal Board for the 2023 tax year should be carried forward to the 2024 tax year at issue subject only to equalization, if any, as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

> If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the

> remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2023 tax year under Docket Number 23-22651 to $83,994 based on the evidence in the record. The record further indicates that the subject property is an owner-occupied dwelling and that 2023 and 2024 are within the same general assessment period for New Trier Township. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Property Tax Appeal Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record did not disclose that a township equalization factor was applied in the 2024 tax year by county assessment officials in New Trier Township. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's tax year 2024 assessment is warranted to reflect the assessment as established in the Board's prior year tax year 2023 decision.

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: October 20, 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 9-215 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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