



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

APPELLANT: Jack Meiselman  
DOCKET NO.: 21-20422.001-R-1  
PARCEL NO.: 05-32-307-010-0000

The parties of record before the Property Tax Appeal Board are Jack Meiselman, 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, 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:** \$30,780  
**IMPR.:** \$93,138  
**TOTAL:** \$123,918

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 2021 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 two-story dwelling of masonry exterior construction with 5,775 square feet of living area. The dwelling is approximately 19 years old. The home features a full unfinished basement, central air conditioning, five full bathrooms, two half-bathrooms, two fireplaces and a four-car garage. The property has a 22,800 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables, none of which have the same assessment neighborhood code as the subject. The comparables are class 2-09 properties that are improved with dwellings of masonry or frame and masonry exterior construction ranging in size from 5,458 to 7,043 square feet of living area. The

dwelling are from 14 to 34 years old. Each comparable has a full or partial basement. No data was provided by the appellant concerning finished basement area. Each comparable has central air conditioning, three to five full bathrooms, one or two half bathrooms, one to three fireplaces and either a two-car, a three-car or a four-car garage. The comparables have improvement assessments that range from \$63,411 to \$97,394 or from \$11.62 to \$15.62 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$81,312 or \$14.08 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,918. The subject property has an improvement assessment of \$93,138 or \$16.13 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 that have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with two-story dwellings of frame, stucco or frame and masonry exterior construction ranging in size from 5,192 to 5,711 square feet of living area. The dwellings are from 4 to 32 years old. The comparables each have a full or partial basement, one of which has finished area. Each comparable has central air conditioning, three or six full bathrooms, one half bathroom, one to three fireplaces and either a two-car or a three-car garage. Comparable #2 reportedly has other improvements but the board of review did not provide a description of these improvements. The comparables have improvement assessments that range from \$69,286 to \$105,816 or from \$13.34 to \$18.53 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 seven comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables which are located outside of the subject's neighborhood. Additionally, the appellant did not provide data regarding basement finish for these comparables in order to allow the Board to make a meaningful comparative analysis of the comparables to the subject. The Board also finds the appellant's comparable #2 is considerably larger in dwelling size when compared to the subject. The Board has given reduced weight to board of review comparable #1 which has basement finish and is 15 years newer than the subject dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3, which have the same assessment neighborhood code and property classification code as

the subject. However, the Board finds the dwellings are 8% or 10% smaller in size, 9 or 13 years older in age, have a fewer number of bathrooms and a smaller garage capacity, when compared to the subject dwelling, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Additionally, the comparables each have other features with varying degrees of similarity when compared to the subject, suggesting adjustments for these differences would also be necessary. Nevertheless, these two comparables have improvement assessments of \$69,286 and \$85,971 or \$13.34 and \$16.17 per square foot of living area. The subject's improvement assessment of \$93,138 or \$16.13 per square foot of living area is greater than the two best comparables in the record in terms of total improvement assessment but is bracketed by the comparables on a per square foot basis. The subject's higher total improvement assessment appears to be logical given the subject's superior dwelling size, age and features. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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.

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Chairman

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Member

Member

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Member

Member

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Member

Member

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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: March 18, 2025

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Clerk of the Property Tax Appeal Board

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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