



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

APPELLANT: Trudy Schwartz  
DOCKET NO.: 21-20528.001-R-1  
PARCEL NO.: 05-28-321-005-0000

The parties of record before the Property Tax Appeal Board are Trudy Schwartz, 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:** \$14,742  
**IMPR.:** \$35,228  
**TOTAL:** \$49,970

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 1-story dwelling of masonry construction with 2,443 square feet of living area which is approximately 44 years old.<sup>1</sup> Features of the home include two bathrooms, a partial unfinished basement, central air conditioning, one fireplace, and a 2-car garage. The property has an 8,424 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-04 property<sup>2</sup> 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

---

<sup>1</sup> Some descriptive information not provided by the appellant was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

<sup>2</sup> One-story residence, any age, with living area of 1,801 square feet and over.

comparables located within the same assessment neighborhood code as the subject property. The comparables consist of class 2-04 dwellings of masonry construction ranging in size from 2,196 to 2,630 square feet of living area and ranging in age from 51 to 70 years old. Each comparable features 1½ or 2½ baths, a partial basement with undisclosed finished area, central air conditioning, one or two fireplaces, and a 2-car garage. The comparables have improvement assessments that range from \$25,211 to \$28,878 or from \$10.98 to \$12.45 per square foot of living area. The appellant also submitted a brief requesting a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,970. The subject property has an improvement assessment of \$35,228 or \$14.42 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 located within .25 of a mile from the subject or within the "same block" as the subject with each being in the same assessment neighborhood code as the subject property. The comparables consist of 1-story class 2-04 dwellings of masonry or frame and masonry construction ranging in size from 2,474 to 2,595 square feet of living area and each being 44 years old. Each comparable features two or two-and-one-half bathrooms, a full or partial unfinished basement, central air conditioning, one or two fireplaces, and a 2-car garage. The comparables have improvement assessments that range from \$36,051 to \$40,361 or from \$14.43 to \$15.80 per square foot of living area.

### **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 a total of eight equity comparables for consideration before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables based on lack of descriptive information regarding basement finishes. Additionally, appellant's comparable #3 is significantly older in age, and comparable #2 is significantly smaller in dwelling size relative to the subject dwelling. On this record, the Board finds the best evidence of assessment equity to be board of review comparables which are overall most similar to the subject in age, dwelling size, location, basement finish, and some features. The most similar comparables in the record have improvement assessments ranging from \$36,051 to \$40,361 or from \$14.43 to \$15.80 per square foot of living area. The subject's improvement assessment of \$35,228 or \$14.42 per square foot of living area falls below the range established by the most similar comparables in the record.

After considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the

subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement 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: \_\_\_\_\_

April 15, 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

Trudy Schwartz, by attorney:  
Robert Rosenfeld  
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