



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

APPELLANT: Mark Fessler  
DOCKET NO.: 21-24867.001-R-1  
PARCEL NO.: 05-28-425-021-0000

The parties of record before the Property Tax Appeal Board are Mark Fessler, the appellant, by attorney Christopher Wojcicki, of Wojcicki Law, in Schaumburg, 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:** \$21,000  
**IMPR.:** \$79,146  
**TOTAL:** \$100,146

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 frame and masonry exterior construction with 3,913 square feet of living area. The dwelling is approximately 111 years old. Features of the home include a full unfinished basement, 3½ bathrooms, central air conditioning, two fireplaces, a two-car garage, and “other improvements” that were not further identified on the record by the board of review.<sup>1</sup> The property has a 10,000 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code and from .73 to .94 of a mile from the

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<sup>1</sup> The appellant did not refute the assertion of additional improvements with any rebuttal submission.

subject. The appellant supplied property characteristics printouts for the subject and comparables as well. The comparables consist of class 2-06 two-story dwellings of frame and masonry exterior construction. The dwellings range in age from 69 to 95 years old and range in size from 2,765 to 3,782 square feet of living area. Each comparable has a full basement with a formal recreation room, 2 bathrooms and two comparables each have 2 half-baths. Comparables #2 and #3 each have central air conditioning. Each comparable has a fireplace and a one-car or a two-car garage. The comparables have improvement assessments ranging from \$31,093 to \$51,757 or from \$11.25 to \$14.52 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$47,480 or \$12.13 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 \$100,146. The subject property has an improvement assessment of \$79,146 or \$20.23 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 in the same neighborhood code and either the subarea or within ¼ of a mile from the subject. The comparables consist of class 2-06 two-story dwellings of masonry or frame and masonry exterior construction that are 81 to 94 years old. The homes range in size from 3,770 to 4,038 square feet of living area. Each comparable has a full or partial basement, two of which have formal recreation rooms, 3 or 4 bathrooms, 1 or 2 half-baths, central air conditioning, one to three fireplaces, and a two-car garage. The comparables have improvement assessments ranging from \$79,851 to \$86,575 or from \$21.03 to \$21.60 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 a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #1, due the age difference of the comparable at 69 years old and the subject at 111 years old. In addition, the Board has given reduced weight to appellant's comparables #1 and #3 due to substantial differences in dwelling size of approximately 23% and 29% when compared to the subject dwelling.

The Board finds the best evidence of assessment equity in the record are appellant's comparable #2 along with the board of review comparables, which are each more similar to the subject in age, design, basement foundation, and some features. Various adjustments to account for differences in age, dwelling size, basement size, basement finish and/or bathroom count along with fireplace count are necessary to make these comparables more equivalent to the subject property. These comparables have improvement assessments ranging from \$51,757 to \$86,575 or from \$13.69 to \$21.60 per square foot of living area. The subject's improvement assessment of \$79,146 or \$20.23 per square foot of living area is within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis which is particularly logical given that the subject reportedly has "additional improvements" that are not otherwise disclosed on this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, 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

AGENCY

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

APPELLANT

Mark Fessler, by attorney:  
Christopher Wojcicki  
Wojcicki Law  
1834 Walden Office Square  
Suite 500  
Schaumburg, IL 60173

COUNTY

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