



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

APPELLANT: Andrezej Suszko  
DOCKET NO.: 22-22359.001-R-1  
PARCEL NO.: 05-30-309-005-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Andrezej Suszko, 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, 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:** \$14,552  
**IMPR.:** \$105,000  
**TOTAL:** \$119,552

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 2022 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 3,588 square feet, one-story dwelling of frame and masonry construction on a 9,095 square feet site in Wilmette, New Trier Township, Cook County. The newly constructed home, a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance, features two fireplaces, a two-car garage, air conditioning, a full basement, but no bathrooms.

Contesting the \$105,000 improvement assessment as inequitably high for the subject, the appellant argues the assessment rate must be decreased to \$16.30 per improvement square foot to remain on par with those of comparable properties. To fortify this position, the appellant presented four class 2-04 frame properties within 1.4 miles of the subject as benchmarks for assessment equity. The appellant's selected comparators included at least 2.5 bathrooms, a crawl-space or partial basement, one or two fireplaces, air conditioning, and at least a two-car

garage. These properties further ranged between 24 and 78 years in building age; between 3,014 and 3,961 square feet in living space; between \$13.23 and \$20.22 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 equitably assessed at \$105,000, or \$77.26 per square foot of living area based on the reported improvement size of 1,359 square feet. To support this argument, the county board of review put forth three properties as comparators for assessment equity. The county board of review’s submissions varied from 1.5 to three in bathroom count; one to 66 years in building age; 1,672 to 2,790 square feet in living area; and \$68.16 to \$104.96 per square foot in improvement assessment.

### **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.

PTAB first observes that the appellant and county board of review supplied substantially inconsistent descriptors of the subject property. According to the appellant, a no-bathroom, newly constructed residence of 3,588 square feet with two fireplaces and a full basement comprises the subject improvement. Yet the county board of review asserted that the subject improvement is a 1,359 square feet building with 1.5 bathrooms, no fireplaces, and a partial basement. Despite the parties’ opportunities to respond to or rebut the opposing party’s submission, neither directly did so—in fact, the appellant submitted no rebuttal in this docket. Absent clear and convincing evidence of the subject improvement’s attributes and their similarities to the attributes of comparable properties, PTAB finds the appellant did not fulfill the requisite standard of proof to show that the subject assessment was inequitable or that a reduction thereof is 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

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