



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

APPELLANT: William Benjamin
DOCKET NO.: 22-22366.001-R-1
PARCEL NO.: 05-34-221-002-0000

The parties of record before the Property Tax Appeal Board are William Benjamin, 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 **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: \$22,000
IMPR.: \$94,000
TOTAL: \$116,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely appealed 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 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

A 2,703 square feet, two-story residence of frame construction situated on an 8,000 parcel in Wilmette of New Trier Township, Cook County comprises the subject property. The 106-year-old, class 2-06 dwelling contains 2.5 bathrooms, a full basement, and a fireplace—but no central air or garage.

Arguing the subject improvement was inequitably assessed, the appellant put forth four class 2-06 properties to compare to the subject. The appellant's selected comparables were all within .3 miles of the subject property, around 106 years old, and frame constructed. The comparables ranged from 2,580 to 2,993 in improvement square footage for an assessment range of \$27.09 to \$30.80 per living square foot. The appellant accordingly requests the subject improvement assessment be lowered to \$28.80 per improvement square foot.

In response, the county board of review indicated in its “Board of Review Notes on Appeal” that the subject improvement was properly assessed at \$94,000 or \$34.78 per square foot of living area for an unchanged total assessment of \$116,000. The board of review selected four frame-constructed properties within a quarter mile of the subject as equity comparables. The comparables ranged from 2,318 to 2,575 square feet in living area for an improvement assessment range spanning \$36.62 to \$40.09 per square foot.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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 the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Proof of unequal treatment in the assessment process should consist of assessment documentation for the 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.

Based on their close resemblance to the subject property, the Board finds appellant comparables #1 and #4, and board of review comparables #2 and #4 constitute the best evidence of assessment equity. Appellant comparables #1 and #4 both contained at least two full bathrooms and featured two-car garages as opposed to the subject property’s lack of a garage. Further, appellant comparable #1 mitigated its lower bathroom count with 172 extra square feet of living space relative to the subject improvement. Board of review comparables #2 and #4, on the other hand, both featured garages and at least two full bathrooms. Indeed, board of review comparable #4 had a bathroom count identical to the subject property and included air conditioning, which mitigates the comparable’s relatively small living space. The comparables in this record therefore establish an equitable improvement assessment range for the subject between \$27.09 and \$40.09 per square foot of living area. At \$34.78 per improvement square foot, the subject’s improvement assessment falls within the range established by the best comparables. As such, 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.



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: _____

September 16, 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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