



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

APPELLANT: Margaret Chaffee
DOCKET NO.: 22-22375.001-R-1
PARCEL NO.: 05-17-118-078-0000

The parties of record before the Property Tax Appeal Board are Margaret Chaffee, 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: \$53,044
IMPR.: \$63,955
TOTAL: \$116,999

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) to contest 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 3,280 square feet, two-story residence situated on a 16,074 parcel of land in Winnetka of New Trier Township, Cook County constitutes the subject property. The 109-year-old home, a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance, contains four bathrooms, central air conditioning, a fireplace, and an attached two-car garage.

Arguing that the \$19.50 per improvement square foot assessment is inequitably high, the appellant requested the Board lower the subject improvement assessment to \$18.39 per living square foot. To show assessment inequity, the appellant provided information on four class 2-06 properties within .6 miles of the subject as equity comparables. The properties, which all featured air conditioning, a full basement, and fewer than four bathrooms, ranged between \$17.19 and \$18.63 per square foot in improvement assessment.

The county board of review submitted its “Notes on Appeal,” but included erroneous assessment values for the subject property. Accordingly, the Board accepts the total assessment of \$116,999 indicated in the 2023 board of review decision as the board of review’s desired assessment. In defense of its assessment determination, the board of review selected four two-story buildings on the same block as the subject as comparators of assessment equity. The board of review’s selections each had fireplaces, air conditioning, and improvement size that spanned from 2,803 to 3,291 square feet.

Conclusion of Law

The taxpayer contends assessment inequity on 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 the 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). Proof of unequal treatment in the assessment process should include 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 Board finds the appellant did not meet this burden of proof.

The properties that most closely resemble the subject in this record, and thus provide the best evidence of assessment equity, are appellant comparable #2 and board of review comparables #2 and #3. With the exception of their lower bathroom counts, appellant comparable #2 and board of review comparable #2 virtually mirrored the subject property in terms of age, location, and basement quality. Board of review comparable #3, on the other hand, only differed from the subject by one half bathroom and 28 years of building age. As such, an equitable improvement assessment for the subject would be between comparables’ improvement assessments of \$18.63 to \$21.75 per square foot of living area. Because the subject improvement assessment of \$19.50 per living square foot falls within this range, the Board finds the appellant failed to demonstrate with clear and convincing evidence that the subject’s improvement was inequitably assessed and that a reduction in the assessment 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: _____

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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