



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

APPELLANT: David Johnson
DOCKET NO.: 22-22382.001-R-1
PARCEL NO.: 05-33-213-007-0000

The parties of record before the Property Tax Appeal Board are David Johnson, 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: \$8,663
IMPR.: \$59,336
TOTAL: \$67,999

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 1,906 square feet, two-story home of frame construction built on a 4.950 square feet lot in Wilmette, New Trier Township, Cook County. The 109-year-old, class 2-05 dwelling contains 2.5 bathrooms, a full basement, and one fireplace.

The appellant contends assessment inequity as the basis of the appeal and requests the subject improvement assessment be lowered from \$59,336 to \$41,284. To show the improvement assessment was inequitably high, the appellant identified four class 2-05 properties with improvement assessments from \$17.68 per living square foot to \$24.60 per square foot. Each of these comparables featured a full basement, at least 1.5 bathrooms, and frame construction.

The county board of review maintained the subject improvement was properly assessed at \$59,337 (or \$31.13 per square foot of living area) for a total assessment of \$67,999 in its "Notes on Appeal."

In support of its assessment, the board of review selected four residences on the same block on the subject as equity comparables. The board of review's selections all included a garage, full basement, and at least one fireplace.

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 the appeal, 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 comprise 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.

Appellant comparables #2 and #3 most closely resemble the subject property, while board of review comparables #2 and #4, as properties with more amenities than the subject improvement, comprise the high end of the equitable assessment range established by this record. Appellant comparable #2 had one fewer bathroom but more living space and garage space than the subject property, while appellant comparable #3 was slightly smaller, but had more fireplaces and garage space than, the subject. Meanwhile, board of review comparables #2 and #4 both compared favorably to the subject improvement; board of review comparable #2 included more space, was about 30 years younger, and had more garage space and fireplaces. Likewise, board of review comparable #4 surpassed the subject property in that it contained air conditioning, a two-car garage, and multiple fireplaces. Given these comparables, an assessment between \$20.74 and \$38.02 per improvement square foot for the subject would be equitable. Because the subject improvement assessment of \$31.13 falls within this range, the Board finds the appellant did not meet the burden of establishing by clear and convincing evidence the subject assessment was inequitable and an assessment reduction 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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