



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

APPELLANT: Elise Crawford  
DOCKET NO.: 22-22391.001-R-1  
PARCEL NO.: 05-28-423-018-0000

The parties of record before the Property Tax Appeal Board are Elise Crawford, 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:** \$26,080  
**IMPR.:** \$50,922  
**TOTAL:** \$77,002

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely appealed 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 2,176 square feet, two-story stucco building situated on an 8,150 square feet parcel in Wilmette of New Trier Township, Cook County. The 108-year-old class 2-05 dwelling featured two bathrooms, central air conditioning, a fireplace, and a two-car garage.

Contending the subject improvement assessment is inequitable, the appellant requested the improvement assessment be decreased to \$42,367, or \$19.47 per living square foot. The appellant submitted details on four class 2-05 stucco residences within .2 miles of the subject to show assessment inequity. These suggested comparables all featured air conditioning, a garage, a fireplace, and full basements with improvement assessments spanning \$16.71 to \$21.67 per square foot of living space.

In response, the board of review submitted its “Board of Review Notes on Appeal” claiming the subject improvement assessment of \$50,922 or \$23.40 per square foot of living area, was correct. In defense of its \$77,002 total assessment for the subject, the board of review listed four properties a quarter mile from the subject from which to compare improvement assessments. The board of review’s selections all included a fireplace, air conditioning, a garage, and a full basement, with improvement assessments from \$25.48 to \$27.69 per living 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 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.

While each suggested comparable was inferior to the subject property in at least one respect, the Board finds appellant comparables #1 and #2 and board of review comparable #1 provide the best evidence of assessment equity for the subject in this record. The appellant comparables both had smaller living spaces than the subject property, though comparable #2 had one extra half bathroom than the subject. Conversely, board of review comparable #1 offset its lower bathroom count with a finished basement and younger building age. The remaining properties submitted as comparables by the parties all paled in comparison to the subject in a notable respect, such as bathroom functionality or air conditioning exclusion. As such, the Board finds an equitable subject improvement assessment would be between \$16.71 and \$25.48 per square foot of living area, into which the subject’s assessment of \$23.40 per improvement square foot falls. The Board therefore concludes the appellant did not supply sufficiently clear and convincing evidence of subject assessment inequity and a reduction in the subject’s improvement 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

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