



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

APPELLANT: Dennis Beck
DOCKET NO.: 22-22394.001-R-1
PARCEL NO.: 05-21-410-014-0000

The parties of record before the Property Tax Appeal Board are Dennis Beck, 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: \$31,350
IMPR.: \$45,650
TOTAL: \$77,000

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 2,030 square feet, two-story residence of frame and masonry construction on a 9,500 square feet parcel in Winnetka, New Trier Township, Cook County. The 101-year-old home includes 2.5 bathrooms, a fireplace, and a two-car garage. The building is designated a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

Arguing that the \$22.49 per improvement square foot assessment is inequitable, the appellant requests the assessment be reduced to \$40,864, or \$20.13 per square foot of living area. To this end, the appellant put forth four nearby class 2-05 properties with improvement assessments from \$19.34 to \$20.63 per square foot as equity comparables. The appellant's selections were all over 100 years old, within .6 miles of the subject, and had full basements.

The county board of review contended the subject improvement was appropriately assessed at \$45,650, for a total subject assessment of \$77,000, in its “Notes on Appeal.” The board of review detailed the characteristics of four properties within a quarter mile of the subject with improvement assessments between \$24.38 to \$34.16 per square foot to show that the subject was equitably assessed. The board of review’s selections all had full, unfinished basements, a garage, and at least two full bathrooms.

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.

The Board finds that comparables #3 and #4 from both the appellant and the board of review most closely resemble the subject property and therefore provide the best evidence of assessment equity. Appellant comparable #3 lacked one of the subject’s full bathrooms but was otherwise substantially similar to the subject improvement. Although both comparable #4s had a bathroom count identical to the subject property’s, both had slightly less living area. On the other hand, board of review comparable #3 also featured 2.5 bathrooms like the subject, but substituted the subject’s larger garage for air conditioning. Given this record, the subject improvement assessment should be between \$20.41 and \$34.16 per square foot of living area. Because the subject’s improvement assessment of \$22.49 per square foot falls within this range, the appellant did not show by clear and convincing evidence the subject improvement was inequitably assessed and a reduction in the 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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