



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

APPELLANT: Anthony Quirini  
DOCKET NO.: 22-22400.001-R-1  
PARCEL NO.: 05-33-106-014-0000

The parties of record before the Property Tax Appeal Board are Anthony Quirini, 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:** \$24,338  
**IMPR.:** \$52,661  
**TOTAL:** \$76,999

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) 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 2,592 square feet, two-story frame residence constructed on an 8,850 square feet parcel in Wilmette, New Trier Township, Cook County. The 132-year-old class 2-06 dwelling includes two bathrooms, a detached garage, a full basement, and no air conditioning.

Contesting the \$52,661 subject improvement assessment as inequitably high, the appellant argues the subject improvement should be assessed at \$18.94 per square foot of living area for an improvement assessment of \$49,092. To shore up the assessment inequity contention, the appellant provided information on three class 2-06 properties with improvement assessments from \$17.38 to \$19.90 per square feet as comparison points. The appellant's suggested comparables were all over 100 years old, contained basements, and featured up to 2,646 square feet in living space.

The county board of review responded that the subject improvement assessment of \$52,662 (\$20.32 per improvement square foot) was correct in its “Board of Review Notes on Appeal.” To support its \$76,999 subject property assessment as equitable, the board of review supplied details about four nearby properties with improvement assessments ranging from \$21.68 to \$29.95 per living square foot. Each board of review selection included a garage, basement, and up to 2,591 square feet of living space.

### **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). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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, as inferior properties, appellant comparables #1 and #2 occupy the low end of the range of equitable subject improvement assessments, while the superior properties in board of review comparables #3 and #4 cap the high end of the range. Though they had bathroom counts identical to the subject, appellant comparable #1 lacked the subject’s garage while appellant comparable #2 had 228 fewer improvement square feet and a smaller garage. Conversely, board of review comparables #3 and #4 both featured an extra half bathroom, air conditioning, and a fireplace relative to the subject despite having slightly smaller garages. The Board accordingly accepts \$17.38 to \$29.95 per living square foot as the equitable improvement assessment range for the subject. Because the subject’s \$20.32 per improvement square foot assessment is within this equitable range, the Board finds the appellant did not furnish sufficiently clear and convincing evidence to justify a reduction in the subject assessment.

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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