



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

APPELLANT: Bruce Lyon  
DOCKET NO.: 22-22405.001-R-1  
PARCEL NO.: 05-28-307-077-0000

The parties of record before the Property Tax Appeal Board are Bruce Lyon, 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:** \$21,120  
**IMPR.:** \$55,526  
**TOTAL:** \$76,646

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) contesting 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 2,470 square feet, two-story residence of frame and masonry construction on a 6,600 parcel of land in Wilmette, New Trier Township, Cook County constitutes the subject property. The 81-year-old class 2-06 dwelling features 2.5 bathrooms, central air conditioning, and a full basement.

Challenging the \$55,526 subject improvement assessment as inequitably high, the appellant requests the Board reduce the assessment to \$20.67 per improvement square foot on appeal. As evidence of assessment inequity, the appellant provided details on four class 2-06 residences within a mile of the subject with improvement assessments ranging from \$19.80 to \$21.64 per living square foot. The appellant's comparables all included a garage, air conditioning, a fireplace, and a full basement.

The board of review argued that the subject improvement was correctly assessed at \$55,526 (\$22.48 per improvement square foot) in its “Board of Review Notes on Appeal.” In defense of the total subject assessment of \$76,646, the board of review offered four properties within a quarter mile of the subject as assessment comparators. The board of review’s comparables had improvement assessments that spanned \$23.05 to \$33.09 per square foot of living space, full basements, at least a two-car garage, and air conditioning.

### **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 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). 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 comprise 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.

As the properties most similar to the subject, appellant comparables #1 and #2 and board of review comparables #1 and #4 provide the best evidence of assessment equity in this record. Appellant comparables #1 and #2 identically matched the subject property in terms of bathroom count and basement and air conditioning inclusion, and the comparables’ larger livable square footage offset their relatively smaller garages. Similarly, board of review comparable #4 exactly matched the subject’s bathroom count and garage size but boasted 97 extra square feet in living space, placing it toward the high end of the equitable assessment range. Finally, board of review comparable #1 had an extra bathroom, but less livable area, than the subject. The Board concludes that the subject’s improvement assessment would fall equitably fall between \$19.80 and \$33.09 per living square foot, which the subject’s current \$22.48 per square foot assessment does. As such, the Board finds that the appellant did not furnish sufficiently clear and convincing evidence of assessment inequity to justify an assessment reduction.

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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