



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

APPELLANT: Kimberly Dsida  
DOCKET NO.: 22-22476.001-R-1  
PARCEL NO.: 05-21-112-004-0000

The parties of record before the Property Tax Appeal Board are Kimberly Dsida, the appellant, by attorney Jeremy 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:** \$40,392  
**IMPR.:** \$80,623  
**TOTAL:** \$121,015

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) 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 3,578 square feet, two-story frame residence constructed on a 12,240 square feet lot in Winnetka of New Trier Township in Cook County comprises the subject property. The 107-year-old class 2-06 building contains 3.5 bathrooms, central air conditioning, a full basement, and an attached three-car garage.

Challenging the \$80,623 subject improvement assessment as inequitable, the appellant argued its assessment should be lowered to \$20.86 per improvement square foot to remain in line with similar properties. In furtherance of this position, the appellant presented four class 2-06 properties with improvement assessments spanning \$20.66 to \$21.13 per living square foot as equity benchmarks. The appellant's suggested comparables all exceeded 100 years of age, 3,380 square feet in size, and included air conditioning.

The county board of review responded in its “Board of Review Notes on Appeal” that the subject improvement was appropriately assessed at \$80,623 with a rate of \$22.53 per living square foot. In defense of the \$121,015 total assessment, the board of review supplied information on four properties within a quarter mile of the subject to show the subject property was equitably assessed. The board of review’s selected comparators all exceeded 100 years of age, had at least 3.5 bathrooms, featured air conditioning, and contained at least one fireplace each.

### **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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however; 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 an appeal is based on unequal treatment in the assessment, 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 conviction of a crime. 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 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.

As the properties most similar to the subject in this record, appellant comparable #3 and board of review comparables #2 and #3 constitute the best evidence of assessment parity. Each of these selected comparators identically matched the subject property’s bathroom count and garage size—in fact, appellant comparable #3 deviated only slightly from the subject by 54 square feet and .4 miles in proximity. Conversely, both board of review comparables #2 and #3 featured more livable space than the subject, and board of review comparable #2 included an extra fireplace while board of review comparable #3 accounted for another improvement on the site. These comparables accordingly create an equitable subject improvement assessment range between \$20.91 and \$31.54 per square foot. Because the subject’s \$22.53 per square foot improvement assessment falls within this range, the Board finds the appellant did not prove by clear and convincing evidence that the subject assessment is inequitable and should be reduced.

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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