FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kathy Rintz
DOCKET NO.: 22-22482.001-R-1
PARCEL NO.: 05-20-100-016-0000

The parties of record before the Property Tax Appeal Board are Kathy Rintz, 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:	$50,378
IMPR.:	$73,215
TOTAL:	$123,593

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 2,878 square feet, multi-level residence of frame and masonry construction built on a 22,390 square feet lot in Winnetka, New Trier Township, Cook County. The 63-year-old class 2-04 home contains 2.5 bathrooms, two fireplaces, central air conditioning, and an attached two-car garage.

Arguing the subject improvement assessment of $73,215 is inequitable, the appellant requests the Board lower the assessment to $22.19 per improvement square foot. To show the improvement assessment is inequitably high, the appellant points to the improvement assessments of four class 2-04 properties within .7 miles of the subject, which ranged from $21.14 to $24.58 per square foot of living area. The appellant's suggested comparables all included air conditioning, a two-car garage, a partial basement, and at least one fireplace.

The county board of review asserted the subject was properly assessed in its "Board of Review Notes on Appeal," but inputted outdated assessment values in the form. As such, the Board accepts the $123,593 total assessment from the board of review decision at issue as the board of review's desired assessment. In support of its $25.44 per improvement square foot assessment, the board of review selected four properties within a quarter mile of the subject as equity comparators. The board of review's selections featured multiple levels, at least one fireplace, a two-car garage, and ranged in improvement assessment from $26.82 to $33.18 per square foot of living space.

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 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.

After weighing the properties submitted into evidence, the Board concludes that appellant comparables #1 and #4 and board of review comparables #1 and #4 most closely resemble the subject property and therefore constitute the best evidence of assessment equity in this record. Of the board of review's submissions, comparables #1 and #4 only differed from the subject property by about 5.5 years in age, while the other suggested comparables offered by the board of review were 32 years older than the subject property. Additionally, both parties' comparables #1 identically matched the subject in terms of bathroom count and garage size, and appellant comparable #1 compensated for its one fewer fireplace with extra living square footage. Conversely, board of review comparable #1 included both of the subject's fireplaces but had slightly smaller living space. Meanwhile, though both comparables #4 included a half bathroom more than the subject, board of review comparable #4 had slightly less square footage, while appellant comparable #4 featured more living area than the subject, making up for its one fewer fireplace. Based on this record, the subject improvement would be equitably assessed between $21.14 and $33.18 per livable square foot, which encompasses the subject improvement assessment of $25.44. As such, the Board finds the appellant did not demonstrate subject improvement assessment inequity by clear and convincing evidence and a reduction in the same 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:

C E R T I F I C A T I O N

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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