



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

APPELLANT: Ronald Rosenthal
DOCKET NO.: 22-22483.001-R-1
PARCEL NO.: 05-33-116-078-0000

The parties of record before the Property Tax Appeal Board are Ronald Rosenthal, 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: \$14,670
IMPR.: \$56,329
TOTAL: \$70,999

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 3,140 square feet two-story dwelling of frame and masonry construction on an 8,383 square feet parcel in Wilmette, New Trier Township, Cook County constitutes the subject property. The 46-year-old class 2-78 property features three bathrooms, a fireplace, central air conditioning, a full basement, and an attached two-car garage.

Challenging the \$56,329 improvement assessment as inequitably high for the subject, the appellant requested the Board reduce the improvement assessment to \$15.52 per living square foot to remain in line with comparable properties. As evidence, the appellant supplied information on four class 2-78 properties near the subject property with improvement assessments spanning \$14.87 to \$16.48 per square foot of living area. The appellant's selections all featured at least a two-car garage, 2.5 bathrooms, air conditioning, and frame and masonry construction.

In response, the county board of review contended the subject improvement was appropriately assessed at \$56,329, or \$17.94 per living square foot in its “Notes on Appeal.” In defense of the \$70,999 total assessment, the board of review presented four properties on the same block as the subject to demonstrate the subject assessment was equitable. The board of review’s suggested benchmarks all included one fireplace, a two-car garage, air conditioning, and a full basement. The comparators ranged between 45 and 48 years of building age and \$19.04 to \$21.70 per improvement square foot in assessment.

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). 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.

After evaluating the parties’ suggested comparators for similarity to the subject, the Board finds that board of review comparables #1, #3, and #4 and appellant comparable #3 provide the best evidence of assessment equity. The board of review chose properties that, while near the subject, all contained less living square footage than the subject. Moreover, while board of review comparable #3 offset the smaller space with one extra half bathroom, board of review comparables #1 and #4 boasted less bathroom functionality than the subject in addition to less living space, rendering these properties inferior to the subject. On the other hand, while appellant comparable #3 substituted one of the subject’s full bathrooms for a half bathroom, it also featured more livable square footage. Given these best comparables, the subject improvement would be equitably assessed between \$15.89 and \$20.67 per square foot of living area. Because the subject improvement assessment of \$17.94 per living square foot falls in this equitable range, the Board concludes the appellant did not show by clear and convincing evidence that the subject assessment is inequitable and requires a 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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