



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

APPELLANT: Margaret Lamason  
DOCKET NO.: 22-22486.001-R-1  
PARCEL NO.: 05-20-200-007-0000

The parties of record before the Property Tax Appeal Board are Margaret Lamason, 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:** \$26,400  
**IMPR.:** \$43,600  
**TOTAL:** \$70,000

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) 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 1,387 square feet multi-level frame dwelling situated on a 9,600 square feet parcel in Winnetka of New Trier Township, Cook County comprises the subject property. The 110-year-old class 2-03 residence includes 1.5 bathrooms, a fireplace, a full basement, and a three-car garage.

Challenging the \$43,600 improvement assessment as inequitable, the appellant instead requests the subject improvement be assessed at \$26.62 per square foot of living area. In furtherance of the assessment inequity argument, the appellant placed four 2-03 properties into evidence as equity comparables. The appellant's selections had no air conditioning, one garage each, and one or two full bathrooms. The suggested comparables spanned \$23.12 to \$28.70 per square foot in improvement assessment.

In its “Board of Review Notes on Appeal,” the county board of review asserted the subject improvement was correctly assessed at \$31.43 per living square foot, or \$43,600. To defend the \$70,000 total assessment as equitable for the subject, the board of review furnished information on four properties over 100 years old with improvement assessments from \$31.53 to \$40.02 per square feet in living area. The board of review’s comparables all included a basement, 1.5 bathrooms, and between 1,363 and 1,655 square feet in improvement area.

### **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.

As the properties in the record that best represent the subject, appellant comparables #1 and #2 and board of review comparables #1 and #4 constitute the best evidence of assessment equity. The appellant’s comparables establish the low end of the equitable assessment range as inferior properties to the subject: appellant comparable #1 had one fewer half bathroom and a smaller garage, though it featured more living space than the subject, while appellant comparable #2 substituted the subject’s half bathroom for a full bathroom but had a much smaller garage. By contrast, though board of review comparable #1 had no garage, it did include air conditioning and similar square footage relative to the subject. Board of review comparable #4, on the other hand, bounds the high end of the equitable assessment range because it is superior to the subject property by including air conditioning and nearly matching the subject in terms of bathroom count, construction, and age. Because the subject’s \$31.43 per square foot improvement assessment falls between the \$23.12 and \$32.18 per square foot assessment range established by these comparables, the Board finds the appellant did not demonstrate by clear and convincing evidence that a reduction in the subject assessment is 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: \_\_\_\_\_

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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