



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

APPELLANT: Newton Marshall  
DOCKET NO.: 22-22492.001-R-1  
PARCEL NO.: 05-17-414-016-0000

The parties of record before the Property Tax Appeal Board are Newton Marshall, 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:** \$39,600  
**IMPR.:** \$87,110  
**TOTAL:** \$126,710

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 3,490 square feet two-story frame dwelling built on a 12,000 square feet lot in Winnetka, New Trier Township, Cook County comprises the subject property. The 101-year-old home, a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance, contains 3.5 bathrooms, a fireplace, central air conditioning, and an attached two-car garage.

Challenging the \$87,110 subject improvement assessment as inequitable, the appellant argued the assessment should be lowered to \$21.50 per improvement square foot. To support the contention that the subject's assessment is out of line with similar properties, the appellant presented details on four class 2-06 properties within a mile of the subject as assessment benchmarks. These suggested comparables spanned \$20.39 to \$22.52 per square foot in improvement assessment, 3.5 to 4.5 bathrooms, and one- to two-car garages. Each selection also included at least one fireplace and air conditioning.

The board of review claimed the subject property was equitably assessed but supplied outdated assessment values in its “Board of Review Notes on Appeal.” As such, the Board accepts the \$126,710 total assessment from the county board of review’s decision as the board of review’s desired assessment value. In defense of the \$24.96 per improvement square foot assessment, the board of review placed four approximately 100-year-old properties within a quarter mile of the subject into evidence as equity comparables. The board of review selected comparators that had at least 2.5 bathrooms, air conditioning, a two-car garage, and a fireplace as well as improvement assessments between \$33.29 to \$41.51 per living square foot.

### **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.

Based on the evidence in this record, appellant comparables #1 and #2 and board of review comparables #1 and #2 most closely resemble the subject property and therefore provide the best evidence of assessment equity. Relative to the other suggested comparators, both parties’ comparables #1 and #2 were closest in square footage to the subject improvement’s size. Indeed, board of review comparable #2 nearly identically matched the subject, save for slightly more living space and an extra fireplace that offset the comparable’s lower basement quality relative to the subject. Equally compelling is appellant comparable #1, which only differed from the subject by 66 square feet in living area and .6 miles in distance. Meanwhile, appellant comparable #2 traded off some living square footage for an extra fireplace and a slightly newer building, and board of review comparable #1 substituted one of the subject’s full bathrooms and larger basement for extra livable space and an additional fireplace. As such, the Board finds the subject improvement assessment would be equitably assessed between \$20.39 to \$33.51 per livable square foot. Because the subject’s \$24.96 per improvement square foot assessment falls inside this range, the appellant did not show by clear and convincing evidence that the subject assessment should be equitably 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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