



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

APPELLANT: Richard Nelson
DOCKET NO.: 22-22497.001-R-1
PARCEL NO.: 05-21-131-004-0000

The parties of record before the Property Tax Appeal Board are Richard Nelson, 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: \$46,035
IMPR.: \$75,440
TOTAL: \$121,475

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely challenged the assessment for the 2022 tax year from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160). 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 3,348 square feet two-story dwelling built on a 13,950 square feet parcel in Winnetka, New Trier Township, Cook County. The 131-year-old class 2-06 home features 3.5 bathrooms, a fireplace, central air conditioning, and an attached three-car garage.

Arguing that the subject improvement was inequitably assessed on appeal, the appellant requests the Board reduce the assessment to \$20.57 per square foot. As evidence of assessment inequity, the appellant supplied information on four class 2-06 properties with improvement assessments between \$19.96 and \$20.91 as equity benchmarks. The appellant's suggested comparables all included two-car garages, at least one fireplace, air conditioning, and some frame construction.

In response, the county board of review maintained the subject improvement was properly assessed at \$75,440, or \$22.53 per square foot, in its "Board of Review Notes on Appeal." In defense of the

\$121,475 total subject assessment, the board of review selected four properties within a quarter mile of the subject to show the subject assessment was on par with comparable improvements. These comparators were all at least 100 years old, between 3,230 and 3,682 square feet of living space, and between \$23.56 to \$25.04 per square foot in improvement 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 their relative similarities to the subject, appellant comparables #2 and #4 anchor the low end of the range of equitable subject assessments while board of review comparables #2 and #4 bound the high end of the range. Appellant comparables #2 and #4 are both inferior to the subject, albeit on different metrics: though both match the subject in terms of bathroom and fireplace count, both have slightly smaller garages, which appellant comparable #4 mitigates with more living space, while appellant comparable #2, though younger than the subject improvement, contains less living area than the subject and therefore represents an inferior comparator. By contrast, board of review comparables #2 and #4 also identically match the subject’s bathroom count but feature more living square footage and smaller garages than the subject. Given these comparators, the Board finds the subject improvement assessment should be between \$20.69 and \$23.96 per square foot of living area. Because the subject improvement assessment of \$22.53 falls within this equitable range, the appellant did not prove by clear and convincing evidence the subject was inequitably assessed and a reduction in the assessment 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: _____

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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