



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

APPELLANT: Annegret Harnischfeger
DOCKET NO.: 22-22501.001-R-1
PARCEL NO.: 05-35-120-035-0000

The parties of record before the Property Tax Appeal Board are Annegret Harnischfeger, 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: \$36,960
IMPR.: \$86,040
TOTAL: \$123,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely challenged the 2022 subject assessment from a decision of the Cook County Board of Review 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

A 3,324 square feet two-story residence of frame and masonry construction situated on a 13,440 parcel in Wilmette of New Trier Township, Cook County constitutes the subject property. The 72-year-old class 2-06 dwelling contains 2.5 bathrooms, central air conditioning, a fireplace, and an attached garage.

Contesting the subject improvement assessment as inequitable, the appellant argues the subject improvement should be assessed at \$23.96 per square foot instead. As evidence of assessment inequity, the appellant offered details on four approximately 100-year-old properties with improvement assessments spanning \$22.68 to \$24.75 per living square foot. The appellant's comparators all included at least 3.5 bathrooms, a basement, a garage, and a fireplace.

In its “Board of Review Notes on Appeal,” the county board of review maintained the improvement assessment of \$86,040 (or \$25.88 per square foot of living area) was appropriate. In defense of the \$123,000 total subject assessment, the board of review proposed four properties within a quarter mile of the subject as assessment equity benchmarks. The suggested comparables were between 71 and 96 years old, featured air conditioning and at least one fireplace, and ranged in improvement assessment from \$26.34 and \$34.45 per living square foot.

Conclusion of Law

The taxpayer contends assessment inequity on 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 unequal treatment in the assessment is the basis of the appeal, 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 include 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.

In this record, appellant comparable #1 and board of review comparables #1 and #3 most accurately resemble the subject and therefore provide the best evidence of assessment equity. Although it had one more full bathroom, appellant comparable #1 was 29 years older than the subject improvement and had a smaller garage and improvement area. Meanwhile, board of review comparable #1 also had one more full bathroom at 3.5 bathrooms and a larger garage, which offset its slightly smaller living space and basement. On the other hand, board of review comparable #3 included more livable area, a larger garage, and one more half bathroom than the subject, placing it at the high end of the range of equitable assessments. Because the subject assessment of \$25.88 per improvement square foot falls within the \$22.68 to \$29.82 per square foot range, the Board finds the appellant did not show by clear and convincing evidence the subject assessment was inequitable and justified 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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