



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

APPELLANT: Jeff Snell  
DOCKET NO.: 22-22502.001-R-1  
PARCEL NO.: 05-28-409-015-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Jeff Snell, 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, PTAB 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:** \$32,381  
**IMPR.:** \$90,618  
**TOTAL:** \$122,999

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely appealed a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging 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 3,217 square feet two-story residence of frame and masonry construction on an 11,775 square feet lot in Wilmette, New Trier Township, Cook County constitutes the subject property. The 73-year-old home, a class 2-06 property per the Cook County Real Property Assessment Classification Ordinance, features 3.5 bathrooms, three fireplaces, central air conditioning, and an attached garage.

Contending the subject improvement assessment is inequitably high, the appellant argues the assessment should be lowered to \$25.95 per improvement square foot instead. To that end, the appellant proposed four approximately 100-year-old class 2-06 properties with improvement assessments between \$24.79 and \$26.89 per square foot as evidence of assessment inequity. The appellant's selections all included full basements, a garage, at least one fireplace, and air conditioning.

In its “Board of Review Notes on Appeal,” the county board of review claimed the subject improvement was properly assessed at \$28.17 per square foot of living area, or \$90,618. To defend the \$122,999 total subject assessment, the board of review selected four properties within a quarter mile of the subject as comparators for assessment equity. The board of review’s suggested comparables were around 80 years old; between 2,789 and 3,235 square feet in living area; equipped with air conditioning; and assessed between \$29.07 and \$33.77 per improvement 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). 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 a property tax 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

Of the parties’ submissions, appellant comparable #4 and board of review comparables #2 through #4 most closely match the subject’s amenities and therefore provide the best evidence of assessment equity. Though still 26 years older than the subject’s improvement, appellant comparable #4 was the closest in age of the appellant’s selections, had identical bathroom count and basement size, and was less than a mile away relative to the subject. Appellant comparable #4 also had more living square footage and a larger garage, slightly mitigating its fewer fireplaces and older building than the subject improvement. The board of review, on the other hand, placed into evidence properties that deviated from the subject’s age by a maximum of 10 years and in location by a maximum of a quarter mile. Moreover, each board of review comparable varied only slightly from the subject: comparable #2 had one extra half bathroom and a larger garage but one fewer fireplace; comparable #3 contained less livable space, a smaller garage, and substituted one of the subject’s full bathrooms for a half bathroom; and comparable #4 had fewer fireplaces and less livable area and garage space. Given this evidence, PTAB concludes the subject improvement would be equitably assessed between \$26.89 and \$33.11 per square foot. Because the subject’s \$28.17 per square foot improvement assessment falls within this equitable range, PTAB finds the appellant did not demonstrate 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: \_\_\_\_\_

October 21, 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

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