



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

APPELLANT: David Johnson
DOCKET NO.: 23-21805.001-R-1
PARCEL NO.: 05-33-213-007-0000

The parties of record before the Property Tax Appeal Board are David Johnson, 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: \$8,663
IMPR.: \$59,336
TOTAL: \$67,999

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) challenging the assessment for the 2023 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

The subject property consists of a 1,906 square feet, two-story home of frame construction built on a 4,950 square feet lot in Wilmette, New Trier Township, Cook County. The 110-year-old, class 2-05 dwelling contains 2.5 bathrooms, a full basement, and one fireplace.

Arguing the subject improvement assessment of \$59,336 is inequitably high, the appellant requests the Board reduce the improvement assessment to \$39,759. To that end, the appellant submitted information on four class 2-05 properties within .6 miles of the subject as equity comparables. Each selection included a full basement, frame construction, and no air conditioning.

In its "Board of Review Notes on Appeal," the county board of review asserted the subject improvement was correctly assessed at \$59,336, or \$31.13 per square foot of living area, for a total property assessment of \$67,999. To show the subject assessment was equitable, the board of

review supplied information on four nearby properties as equity comparables. Each comparable included a garage, full basement, one fireplace, and at least two full bathrooms.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). 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.

Appellant comparables #1 and #4 and board of review comparables #1 and #2 were more similar to the subject than the other suggested comparables in the record and therefore provide the best evidence of assessment equity for the subject. Despite being the furthest selection from the subject, appellant comparable #1 identically matched the subject property’s bathroom count, fireplace, and lack of garage—and its 22 extra years of age was somewhat offset by the extra improvement square footage. Appellant comparable #4 also identically matched the subject’s bathroom count but featured a garage and an extra fireplace, but less living space, than the subject property. Board of review comparables #1 and #2, on the other hand, both had one fewer half bathroom and less living area than the subject, though both featured garages, and board of review comparable #1 also had air conditioning in addition to the one-car garage. As the most comparable properties to the subject in the record, these selections establish an equitable improvement assessment range between \$18.48 and \$32.34 for the subject. Because the subject improvement assessment of \$31.13 lands within this range, the Board finds that the appellant did not supply sufficiently clear and convincing evidence to prove the improvement assessment was inequitable and that a reduction in the 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David Johnson, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602