



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

APPELLANT: Bruce Lyon
DOCKET NO.: 23-21898.001-R-1
PARCEL NO.: 05-28-307-077-0000

The parties of record before the Property Tax Appeal Board are Bruce Lyon, 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: \$21,120
IMPR.: \$55,526
TOTAL: \$76,646

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 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

A 2,470 square feet, two-story residence of frame and masonry construction on a 6,600 parcel of land in Wilmette, New Trier Township, Cook County constitutes the subject property. The 81-year-old class 2-06 dwelling features 2.5 bathrooms, central air conditioning, a full basement, and a detached garage.

Arguing the \$55,526 improvement assessment is inequitably high for the subject, the appellant requests the Board lower the assessment to \$20.04 per improvement square foot for an assessment of \$49,499. To that end, the appellant presented four class 2-06 properties within a mile of the subject and with improvement assessments from \$19.20 to \$20.96 per living square foot. The appellant's selections all included air conditioning, a garage, a fireplace, and a full basement.

In its “Board of Review Notes on Appeal,” the county board of review maintained the subject improvement was properly assessed at \$22.48 per square foot, or \$55,526. To support the \$76,646 total subject assessment, the board of review selected four properties on the same block as the subject as equity benchmarks. The board of review’s comparables all included a full basement, at least one fireplace, and a garage, and had improvement assessments that spanned \$21.50 to \$23.79 per square foot of living area.

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). 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 Board finds the appellant met this burden of proof.

Although all suggested comparables in this record compared unfavorably with the subject in at least one characteristic, appellant comparables #2 and #3 and board of review comparables #2 and #3 most closely resemble the subject and therefore provide the best benchmarks of assessment equity. Appellant comparables #2 and #3, though both slightly larger than the subject property, featured smaller garages than the subject. Board of review comparables #2 and #3, on the other hand, each had more bathroom functionality than the subject, but had slightly smaller garages. Moreover, board of review comparable #2 contained more livable square footage than the subject improvement, placing it toward the high end of the assessment range. Because the subject’s \$22.48 per improvement square foot assessment falls within this record’s equitable assessment range of \$19.91 to \$23.79 per living square foot, the Board finds the appellant did not prove by clear and convincing evidence that an equitable reduction in the subject 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

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