



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

APPELLANT: Margaret Lamason
DOCKET NO.: 23-21939.001-R-1
PARCEL NO.: 05-20-200-007-0000

The parties of record before the Property Tax Appeal Board are Margaret Lamason, 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: \$26,400
IMPR.: \$43,600
TOTAL: \$70,000

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 1,387 square feet multi-level frame dwelling situated on a 9,600 square feet parcel in Winnetka of New Trier Township, Cook County comprises the subject property. The 111-year-old class 2-03 residence includes 1.5 bathrooms, a fireplace, a full basement, and a three-car garage.

Arguing the subject's improvement is inequitably assessed, the appellant requests the Board reduce the assessment to \$26.62 per square foot of improvement area. As support, the appellant selected four class 2-03 properties within .6 miles of the subject to show that similar properties ranged from \$23.12 to \$28.70 per living square foot in improvement assessment. The appellant's suggested comparators had no air conditioning, one or two full bathrooms, and ranged in building age from 75 to 133 years old.

In response, the county board of review asserted the subject improvement was appropriately assessed at \$31.43 per square foot, or \$43,600 in its “Board of Review Notes on Appeal.” In defense of the total subject assessment of \$70,000, the board of review offered four properties within a quarter mile of the subject as assessment equity benchmarks. The board of review selected comparables that were all over 100 years old, included a garage and full basement, and had improvement assessments between \$34.04 and \$40.02 per 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). 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 weighing the parties’ evidence for similarity to the subject property, the Board concludes the best evidence of assessment equity for the subject resides in appellant comparables #1 and #2 and board of review comparables #1 and #3. Specifically, the board of review submitted two comparables that occupy the high end of the equitable assessment range, as both board of review comparables exceeded the subject’s improvement square footage by at least 237 square feet. Both comparables also precisely matched the subject in terms of air conditioning exclusion, basement quality, and bathroom count, with only slightly smaller garages. By contrast, appellant comparable #1 was inferior to the subject property because it featured one fewer half bathroom and a smaller garage and basement, though these were slightly mitigated by the property’s larger improvement square footage. Appellant comparable #2 also traded off a smaller garage for more living space and a second full, instead of a half, bathroom. Given this record, the subject’s improvement would be equitably assessed anywhere from \$23.12 to \$40.02 per living square foot. Because the subject’s \$31.43 per livable square foot improvement assessment falls within this equitable range, the Board finds the appellant did not establish by clear and convincing evidence that the subject assessment is inequitable or requires 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

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

APPELLANT

Margaret Lamason, 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