



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

APPELLANT: Newton Marshall
DOCKET NO.: 23-22540.001-R-1
PARCEL NO.: 05-17-414-016-0000

The parties of record before the Property Tax Appeal Board are Newton Marshall, 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: \$39,600
IMPR.: \$80,429
TOTAL: \$120,029

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 3,490 square feet two-story frame dwelling built on a 12,000 square feet lot in Winnetka, New Trier Township, Cook County constitutes the subject property. The 101-year-old home, a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance, contains 3.5 bathrooms, a fireplace, central air conditioning, and an attached two-car garage.

Arguing the \$80,429 improvement assessment is inequitably high, the appellant requests the Board reduce the subject improvement assessment to \$20.52 per square foot instead. In support, the appellant selected four class 2-06 properties with improvement assessments between \$19.34 to \$21.72 per square foot as equity comparables. These suggested comparables were all around 100 years old, included air conditioning and a full basement, and had at least a two-car garage and a fireplace each.

Maintaining the subject was properly assessed, the county board of review indicated in its “Board of Review Notes on Appeal” that the correct subject improvement assessment is \$80,429 (for \$23.05 per square foot of living area). As evidence of assessment equity, the board of review suggested four properties in the subject’s subarea with improvement assessments between \$23.44 and \$29.36 per square foot. The board of review’s comparators ranged in building age from 70 to 103 years old; in bathroom count from 2.5 to 5.5 bathrooms, and in garage size from 1.5- to 2.5-cars.

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.

Of the parties’ submissions, appellant comparables #1 and #2 and board of review comparable #2 most closely match the subject property and therefore provide the best evidence of assessment equity in this record. The Board notes the board of review chose comparators that were all smaller than the subject improvement, but comparable #2 mitigated the smaller space with an extra fireplace and a building 30 years younger than the subject’s. Like board of review comparable #2, appellant comparable #2 identically matched the subject’s bathroom count but included 66 more living square feet. Conversely, while appellant comparable #1 contained less livable square footage than the subject, it featured one extra full and half bathroom relative to the subject. The range of equitable assessments for the subject improvement based on these benchmarks thus runs from \$19.34 to \$24.13 per living square foot. Because the subject’s \$23.05 per improvement square foot assessment falls within this range, the Board finds the appellant did not prove assessment inequity by clear and convincing evidence and an assessment reduction is not 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

Newton Marshall, by attorney:
Jeremy 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