



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

APPELLANT: Paul Armstrong
DOCKET NO.: 23-22688.001-R-1
PARCEL NO.: 05-29-420-012-0000

The parties of record before the Property Tax Appeal Board are Paul Armstrong, 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: \$32,640
IMPR.: \$79,402
TOTAL: \$112,042

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from 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 3,923 square feet, two-story residence of frame and masonry construction on a 16,320 parcel constitutes the subject property. The 83-year-old home in Wilmette, New Trier Township, Cook County contains 2.5 bathrooms, two fireplaces, central air conditioning, and an attached garage. The Cook County Real Property Assessment Classification Ordinance designates the subject a class 2-06 property.

The appellant argues the \$79,402 improvement assessment is inequitable and requests the subject improvement be assessed at \$17.99 per square foot of living space instead. As evidence, the appellant presented four class 2-06 properties within a half mile of the subject as equity comparables. These selections all featured air conditioning, a garage, at least one fireplace, and had improvement assessments ranging between \$17.63 and \$18.42 per square foot.

The board of review countered that the subject improvement was appropriately assessed at \$20.24 per living square foot, or \$79,402 for the building, in its “Board of Review Notes on Appeal.” In defense of the total subject assessment of \$112,042, the board of review selected three properties within a quarter mile of the subject with improvement assessments from \$22.78 to \$23.40 per square foot of living space. The board of review’s comparators were all under 3,900 square feet in size, featured air conditioning, and included a two-car garage and two fireplaces each.

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). 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 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). 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.

The Board finds the range of equitable subject improvement assessments is bounded by appellant comparables #3 and #4 and board of review comparables #2 and #3. Appellant comparables #3 and #4 both substituted one of the subject’s full bathrooms for a half bathroom and included less living space than the subject, so these comparables anchor the low end of the equitable range. Board of review comparable #2, on the other hand, included an extra half bathroom relative to the subject, while board of review comparable #3 differed immaterially from the subject. As such, the Board accepts the subject’s \$20.24 per square foot improvement assessment as equitable because it falls within the comparables’ assessment range of \$17.97 to \$23.18 per improvement square foot. The Board accordingly concludes the appellant did not establish by clear and convincing evidence the subject’s improvement assessment should be reduced to be equitable.

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

Paul Armstrong, 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