



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

APPELLANT: William Benjamin  
DOCKET NO.: 23-22749.001-R-1  
PARCEL NO.: 05-34-221-002-0000

The parties of record before the Property Tax Appeal Board are William Benjamin, 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:** \$22,000  
**IMPR.:** \$86,820  
**TOTAL:** \$108,820

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**

The subject property consists of a 2,703 square feet, two-story dwelling of frame construction on an 8,000 lot in Wilmette of New Trier Township, Cook County. The 107-year-old, class 2-06 dwelling contains 2.5 bathrooms, a full basement, and a fireplace but no central air or garage.

Contending the subject improvement assessment is inequitably high, the appellant requests the Board lower the improvement assessment to \$78,522, or \$29.05 per living square foot. To this end, the appellant selected four properties with improvement assessments between \$28.35 to \$29.83 as equity comparables. The appellant's selections were all within .4 miles of the subject, around 107 years old, and had no air conditioning.

The county board of review responded that it properly assessed the subject improvement at \$86,820, or \$32.12 per square foot of living area in its "Board of Review Notes on Appeal" for a

total subject assessment of \$108,820. In support of its assessment, the board of review offered three two-story properties within a quarter mile of the subject as equity comparables. The board of review's selections all included 2.5 bathrooms, a full basement, and a two-car garage.

### **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 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). 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 board of review furnished the best evidence of assessment equity in comparables #1 through #3. Each of the board of review's comparables exactly matched the subject property's 2.5 bathrooms and full basement. While the board of review chose comparables with better amenities than the subject (each featured a two-car garage in addition to air conditioning—except for comparable #1, which contained one more bedroom than the subject instead), these comparables still resemble the subject property more closely than the comparables offered by the appellant, whose selections exceeded the subject in quality. Indeed, the appellant's comparables all had garages and contained between 202 and 322 more square feet of living space than the subject improvement. These board of review comparables create an equitable assessment range spanning \$33.06 to \$43.95 per square foot of living area. Because the subject's improvement assessment of \$32.12 per improvement square foot is lower than the equitable range, the Board finds the appellant failed to produce by clear and convincing evidence that a reduction in the subject's 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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