



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

APPELLANT: Alan Roth  
DOCKET NO.: 23-22964.001-R-1  
PARCEL NO.: 05-34-403-008-0000

The parties of record before the Property Tax Appeal Board are Alan Roth, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. in Chicago; 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:** \$32,175  
**IMPR.:** \$107,825  
**TOTAL:** \$140,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review 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-story dwelling of stucco exterior construction with 4,109 square feet of living area that is approximately 133 years old. The features of the subject include three full and two ½ baths, a full basement finished with a recreation room,<sup>1</sup> central air conditioning, two fireplaces, and a 2-car garage. The property has an 11,700 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 property<sup>2</sup> under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> Although the board of review indicated that the subject has an unfinished basement, the board of review failed to submit the property record card as required by section 1910.40(a) of the PTAB rules. The Board will adopt appellant's description regarding the basement finish as described in Section III of the appeal petition which is consistent with the description in the grid analysis and the property information sheet submitted by the appellant.

<sup>2</sup> Two-or-more story residence, over 62 years of age, containing from 2,201 to 4,999 square feet of living area.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located from .5 to .7 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-06 dwellings of stucco or frame and masonry exterior construction ranging in size from 3,911 to 4,605 square feet of living area and ranging in age from 110 to 125 years old. Each comparable features from 3 to 5 bathrooms, a full basement finished with a recreation room, and a 2-car or a 2.5-car garage. Four comparables have central air conditioning, and five comparables have 1 or 2 fireplaces. The comparables have improvement assessments that range from \$79,903 to \$109,275 or from \$19.85 to \$23.96 per square foot of living area. The appellant's counsel also submitted property information details for each comparable along with a brief requesting a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,000. The subject property has an improvement assessment of \$107,825 or \$26.24 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four equity comparables located within ¼ of a mile and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-06 dwellings of frame or stucco exterior construction ranging in size from 3,411 to 4,353 square feet of living area and ranging in age from 102 to 132 years old. The comparables each feature from 2½ to 4½ bathrooms, a full basement (two finished with recreation rooms), central air conditioning, 1 to 4 fireplaces, and a 1.5-car, a 2-car, or a 2.5-car garage. The comparables have improvement assessments ranging from \$91,433 to \$119,053 or from \$26.24 to \$30.43 per square foot of living area.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment 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 and a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten equity comparables in support of their respective positions. The Board gave less weight to appellant's comparables #2 through #6, along with board of review comparables #1, #3, and #4 due to these comparables being newer in age relative to the subject dwelling. Additionally, appellant's comparable #4 is significantly larger in dwelling size and board of review comparables #3 and #4 are significantly smaller in dwelling size relative to the subject dwelling. On this record, the Board finds the best evidence of equity in assessment to be appellant's comparable #1 and board of review comparable #2 which are overall most similar to the subject in age as well as being similar in location, design, bathroom count, dwelling size, finished basement areas, and features. The two best comparables in this record have improvement assessments of \$79,903 and \$114,227 or \$19.85 and \$26.24 per square foot of living area. The subject's improvement assessment of \$107,825 or \$26.24 per square foot of

living area is lower than the two best comparables in this record in terms of overall improvement assessment and equal to the higher comparable on a per square foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

After considering adjustments to the comparables in this record for differences from the subject, the Board finds that the appellants did not establish by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

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: August 19, 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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