



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

APPELLANT: Bernard T. and Mary Westapher
DOCKET NO.: 23-53763.001-R-1
PARCEL NO.: 18-07-107-012-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Bernard T. and Mary Westapher, the appellants, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$20,655
IMPR.: \$61,195
TOTAL: \$81,850

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2,928 square feet, two-story building of frame and masonry construction situated on a 15,300 square feet parcel in Hinsdale, Lyons Township, Cook County comprises the subject property. The 48-year-old, class 2-78 residence per the Cook County Real Property Assessment Classification Ordinance contained 2.5 bathrooms, air conditioning, an attached two-car garage, and a full basement.

The appellants plead assessment inequity as the basis of the appeal, arguing that the subject improvement assessment should be reduced to \$19.24 per living square foot. To show subject assessment nonuniformity, the appellants presented information on four class 2-78 properties within .2 miles of the subject property. These suggested comparables included a full basement, a two- to 2.5-car garage, air conditioning, and 2.5 to 3.5 bathrooms. The appellants' selections spanned 3,182 to 3,581 square feet in improvement area; and \$16.48 to \$21.02 per living square

foot in improvement assessment. Instead of providing building ages, the appellant inputted the same data as that in the bathroom count row.

The board of review countered that the subject improvement assessment of \$61,195, or \$20.90 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$81,850 total subject assessment, the county board of review introduced into evidence four two-story improvements within a quarter mile of the subject as assessment comparables. The county board of review’s preferred comparators contained 2.5 to 3.5 bathrooms, a two-car garage, air conditioning, and a full or partial basement. These improvements ranged from 45 to 60 years in building age; from 2,886 to 3,219 square feet in size; and \$22.00 to \$24.48 per living square foot in assessment.

Conclusion of Law

The taxpayers contend 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). Yet this uniformity provision of the Illinois Constitution does not mandate 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 the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved 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 required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant fell short of satisfying this burden of proof.

In this record, board of review comparables #1 and #3 and appellant comparable #2 most resembled the subject property and therefore constitute the best evidence of assessment equity. Board of review comparables #1 and #3 were virtually the same size as the subject improvement and closely mirrored the subject’s attributes, including in location. Meanwhile, appellant comparable #2 differed from the subject in that the comparator had more living space and one more fireplace. Given these properties, the subject improvement would be equitably assessed from \$20.21 to \$24.48 per living square foot. Because the subject’s \$20.90 per improvement square foot assessment lands inside this range, PTAB finds that a subject assessment reduction commensurate with the appellants’ request is not merited.

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:

June 16, 2026



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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