



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

APPELLANT: Trudy Schwartz
DOCKET NO.: 24-22453.001-R-1
PARCEL NO.: 05-28-321-005-0000

The parties of record before the Property Tax Appeal Board are Trudy Schwartz, the appellant, by attorney Robert 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: \$16,848
IMPR.: \$45,464
TOTAL: \$62,312

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) contesting the assessment for the 2024 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 2,443 square feet, one-story masonry residence situated on an 8,424 square feet parcel in Wilmette of New Trier Township, Cook County. The 49-year-old class 2-04 dwelling contains two bathrooms, a fireplace, central air conditioning, and an attached two-car garage.

Challenging the \$45,464 subject improvement assessment as inequitable, the appellant requests the Board lower the assessment to \$16.13 per living square foot. To support its contention, the appellant furnished information on four class 2-04 properties whose improvement assessments were all lower than the subject's at between \$15.55 to \$16.40 per square foot of living area. The appellant's suggested comparators all included a two-car garage, at least one fireplace, air conditioning, and masonry construction.

The county board of review responded that the subject improvement was equitably assessed at \$18.61 per living square foot, or \$45,464, in its “Board of Review Notes on Appeal.” To defend the total subject assessment of \$62,312 as equitable, the board of review selected four properties within a quarter mile of the subject as assessment comparators. The board of review’s selections all included air conditioning, at least one fireplace, a two-car garage, and an improvement assessed at between \$21.67 to \$23.91 per square foot of living area.

Conclusion of Law

The taxpayer contends 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 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 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 needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of 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.

Given their relative similarities to the subject, appellant comparable #1 and board of review comparables #3 and #4 provide the best evidence of assessment equity in this record. Despite being 1.3 miles away from the subject, appellant comparable #1 represents the low end of the equitable range as a comparable property with inferior building age, bathroom count, and living area relative to the subject improvement. By contrast, both board of review comparables #3 and #4 featured a two-car garage and air conditioning like the subject improvement, but board of review comparable #3 boasted one additional fireplace and board of review comparable #4 had more living space and bathroom functionality than the subject, placing these properties at the high end of the equitable assessment range. Because the \$18.62 per square foot subject improvement assessment falls in the range of equitable assessments established by this record of \$15.55 to \$21.87 per living square foot, the Board finds the appellant did not establish assessment equity by clear and convincing evidence and a reduction in the assessment is therefore 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

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