



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

APPELLANT: Andrezej Suszko  
DOCKET NO.: 24-25988.001-R-1  
PARCEL NO.: 05-30-309-005-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Andrezej Suszko, the appellant, by attorney Kyle Gordon Kamego, 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:** \$14,552  
**IMPR.:** \$96,094  
**TOTAL:** \$110,646

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 3,011 square feet, one-story dwelling of frame and masonry construction on a 9,095 square feet site in Wilmette, New Trier Township, Cook County. The two-year-old, class 2-04 residence features 3.5 bathrooms, two fireplaces, central air conditioning, a two-car garage, and a full basement.

Challenging the \$96,094 subject improvement assessment as inequitable, the appellant argues the assessment rate should be \$26.36 per improvement square foot instead. To show that the subject improvement assessment is not in line with those of similar properties, the appellant proposed four class 2-78 properties within 1.5 miles of the subject as assessment benchmarks. These suggested comparators all included air conditioning, at least 3.5 bathrooms, at least a two-car garage, and a full basement. These selections also varied in building age from two to five years;

in improvement size from 3,096 to 3,605 square feet; and in assessment from \$24.33 to \$27.86 per improvement square foot.

The board of review maintained in its “Board of Review Notes on Appeal” the subject improvement was equitably assessed at \$96,094, or \$31.91 per living square foot. In defense of the \$110,646 total subject assessment, the county board of review introduced into evidence three properties within a quarter mile of the subject with improvement assessments from \$12.99 to \$14.69 per living square foot. The board of review’s preferred comparables had at least a one-car garage, a full or partial basement, and at least two full bathrooms. These properties also ranged between zero and two fireplaces included; 64 and 77 years in building age; and between 2,210 and 3,014 square feet in improvement size.

### **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 a property tax 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 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

Of the parties’ submissions, only appellant comparables #1 and #2 resembled the subject; the remaining appellant comparables were over 1.2 miles away from the subject and had larger improvements, while the board of review’s selections were all at least 61 years older than the subject improvement. Because two comparable properties do not constitute sufficiently clear and convincing evidence of assessment inequity by law, PTAB concludes the appellant failed to clear the requisite standard of proof and a reduction in the 2024 subject assessment is 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: \_\_\_\_\_

October 21, 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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