



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

APPELLANT: William Benjamin
DOCKET NO.: 24-26024.001-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 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, 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.: \$83,550
TOTAL: \$105,550

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 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 2,703 square feet, two-story dwelling of frame construction on an 8,000 lot in Wilmette of New Trier Township, Cook County. The 108-year-old, class 2-06 dwelling contains 2.5 bathrooms, a full basement, and a fireplace but no central air conditioning or garage.

Arguing the county board of review inequitably assessed the subject improvement, the appellant requested the Board revise the subject improvement to \$66,548, or \$24.62 per square foot of living area. The appellant submitted information on four comparable class 2-06 properties to support their contention of assessment inequity. The selected comparables were all within .4 miles of the subject, and featured full basements, at least a two-car garage, and no air conditioning.

The board of review asserted that the subject's total assessment of \$105,550, including \$83,550 in improvement assessment (or \$30.91 per improvement square foot) is correct in its "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review selected four properties within a quarter mile of the subject as equity comparables. The board of review comparables were all around 109 years old and included at least a two-car garage, a fireplace, and a full basement.

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). 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 an appeal is based on unequal treatment in the assessment, 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 in comparables #1 through #4. While the board of review comparables all differed from the subject property in that they each featured a garage, the Board concludes the board of review selections more closely resemble the subject property than those of the appellant: board of review comparable #1 mitigates its smaller living area with an extra bathroom relative to the subject, while board of review comparables #2 and #3 both exactly matched the subject's bathroom count. Meanwhile, board of review comparable #4's extra half bathroom and 2.5-car garage offset the smaller living area. By contrast, only one of the appellant's comparables featured a bathroom count identical to the subject property, and all differed from the subject in terms of garage size, property age, and improvement square footage. Given that the subject assessment of \$30.91 per improvement square foot falls below the equitable range established in this record, the Board concludes the appellant did not demonstrate with clear and convincing evidence that the subject improvement was inequitable or 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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