



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

APPELLANT: Michelle Grygotis  
DOCKET NO.: 09-33163.001-R-1  
PARCEL NO.: 05-29-418-011-0000

The parties of record before the Property Tax Appeal Board are Michelle Grygotis, the appellant, by attorney Richard Shapiro in Evanston, and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$11,947  
**IMPR.:** \$82,663  
**TOTAL:** \$94,610

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 2009 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 two-story dwelling of masonry construction with 2,652 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a full unfinished basement, central air conditioning and a fireplace. The property has an 8,100 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables.<sup>1</sup> The appellant listed three different amounts for the subject's improvement assessment: \$123,026 in Section 2c of the residential appeal form; \$78,492 in Section V; and \$148,026 in a spreadsheet submitted with the appeal. The appellant did not submit the Cook County Board of Review's Final Notice of Decision for 2009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,610. The subject property has an improvement assessment of \$82,663 or \$31.17 per square foot of living area. To document the subject's assessment, the board of review provided copies of the subject's property characteristic sheets, which revealed the subject's assessment valuations from 2007 to 2011. The property characteristic sheets also revealed that the subject received a home improvement exemption for 2009.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables; however, board of review comparable #1 is the same property as the appellant's comparable #2.

In rebuttal, the appellant stated that three of the board of review's four comparables had lower improvement assessments than the subject.

### 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

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<sup>1</sup> The appellant completed Section V of the residential appeal form with information on four suggested comparables; however, the appellant did not provide an age for comparable #1. The appellant also submitted a spreadsheet with three additional comparables, but descriptive information about the additional properties was not provided.

burden of proof and a reduction in the subject's assessment is not warranted.

In this appeal, the subject's 2009 improvement assessment is at issue. The appellant listed three different amounts for the subject's improvement assessment but did not provide documentation to support any of these amounts. The board of review listed the subject's 2009 improvement assessment as \$82,663 and provided the subject's property characteristic sheets as documentation. The Board finds that the board of review has produced the best evidence with respect to establishing the subject's improvement assessment. Accordingly, the Board finds that the subject property had an improvement assessment of \$82,663 for 2009.

Both parties presented information on a total of ten suggested comparables. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 and board of review comparables #2 through #4. These comparables had improvement assessments that ranged from \$25.40 to \$38.53 per square foot of living area. The subject's improvement assessment of \$82,663 or \$31.17 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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.

*Ronald R. Cuit*

Chairman

*K. L. F...*

Member

*Richard A. ...*

Member

*Mark ...*

Member

*J.R.*

Member

DISSENTING:

C E R T I F I C A T I O N

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: February 20, 2015

*A. ...*

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 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 the subsequent year 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.

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.