



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

+APPELLANT: Herbert Jordan  
DOCKET NO.: 09-33760.001-R-1  
PARCEL NO.: 05-29-311-008-0000

The parties of record before the Property Tax Appeal Board are Herbert Jordan, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 40,698  
IMPR.: \$ 111,752  
TOTAL: \$ 152,450**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling is 71 years old and contains 3,664 square feet of living area. Features of the home include a full finished basement, central air conditioning, three fireplaces, and a two-car attached garage. The subject is classified as a class 2-06 residential property<sup>1</sup> under the Cook County Real Property Assessment Classification Ordinance and is located in Wilmette, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on eleven suggested properties described as two-story dwellings of frame, masonry, or frame and masonry construction. The comparable properties have the same assigned classification and neighborhood codes as the subject. The comparable dwellings are from 65 to 77 years old and contain from 2,926 to 4,665 square feet of living area. Five dwellings have finished basements, either full or partial, and six have unfinished basements, either full or partial. Each comparable has a garage; ten have from one to three fireplaces; and nine have central air conditioning. The comparables have improvement assessments ranging from \$81,685 to

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<sup>1</sup> Class 2-06 is a two or more story residence, over 62 years of age, 2,201 to 4,999 square feet.

\$138,249 or from \$26.00 to \$30.56 per square foot of living area. The subject's improvement assessment is \$119,946 or \$32.74 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$87,908 or \$23.99 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$160,644 was disclosed. The board of review presented descriptions and assessment information on three suggested properties consisting of two-story dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. Two of the comparables are said to be located one-quarter mile from the subject, and one of these is located on the same street as the subject. The dwellings are from 66 to 79 years old and contain from 3,535 to 3,941 square feet of living area. One dwelling has a full finished basement, and two have unfinished basements, either full or partial. Each comparable has central air conditioning, two or three fireplaces, and a two-car attached garage. These properties have improvement assessments ranging from \$56,905 to \$140,175 or from \$15.45 to \$35.57 per square foot of living area. The comparable assessed at \$15.45 per square foot of living area has a 50% prorated assessment, indicating an assessment at 100% of \$113,810 or \$30.90 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

Both parties presented assessment data on a total of fourteen suggested comparables. The Board notes that thirteen of the fourteen comparables had lower improvement assessments than the subject property. All of the comparables submitted were two-story dwellings of frame, masonry, or frame and masonry construction that were generally similar to the subject in age and location. The appellant's comparables #5, #7, and #11 had much less living area than the subject, and comparables #8 and #9 had significantly more living area than the subject. As a result, these comparables received reduced weight in the Board's analysis.

The Board finds the appellant's comparables #1-#4, #6, and #10, and the comparables submitted by the board of review were very similar to the subject in size. Due to their similarities to the subject, these nine comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$88,712 to \$140,175 or from \$26.00 to \$35.57. The subject's improvement assessment is \$119,946 or \$32.74 per square foot of living area. However, eight of the nine comparables had improvement assessments that were lower than the subject's improvement assessment. Therefore, the Board finds the appellant has established a pattern that indicates the subject is being inequitably assessed. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction on the basis of assessment inequity is warranted.

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.



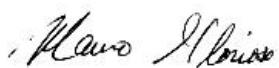
Chairman



Member



Member



Member

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:

May 18, 2012



Ellen Castrovilli  
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.