



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

APPELLANT: Peter D. Sullivan  
DOCKET NO.: 12-23840.001-R-1  
PARCEL NO.: 05-27-417-002-0000

The parties of record before the Property Tax Appeal Board are Peter D. Sullivan, the appellant, by attorney Leonard Schiller of Schiller Strauss & Lavin PC in Chicago; 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:** \$26,280  
**IMPR.:** \$89,426  
**TOTAL:** \$115,706

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 2012 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 frame construction. The dwelling is approximately 102 years old and has 3,001 square feet of living area. Features of the home include a full finished basement, central air conditioning, a fireplace and a two-car garage. The property has a 14,400 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 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 four equity comparables. The appellant claims that the subject's improvement assessment for the 2012 tax year is \$89,426 or \$29.79 per square foot of living area. The appellant submitted a copy of the board of review's 2012 final decision

dated January 15, 2013. Based on the evidence, the appellant requested that the subject's improvement assessment be reduced to \$68,123 or \$22.70 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject had been lowered to \$115,706 (\$26,280 for land and \$89,426 for the improvement). The board of review claims a portion of the subject's assessment is attributable to a home improvement (i.e., \$9,689). The board of review further claims that the subject's 2012 improvement assessment prior to considering the home improvement is \$79,737 or \$26.57 per square foot of living area. The board of review submitted a supplemental brief and a worksheet explaining how the subject's assessment was calculated. The board of review's submission indicated the home improvement was a second story addition with a depreciated value of \$171,896. After deducting \$75,000 for the new addition, the home improvement was assessed at \$9,689.<sup>1</sup> In support of its contention of the correct assessment, the board of review submitted information on four equity comparables.

The appellant's attorney submitted a supplemental brief and noted that the exterior construction of the board of review comparables differed from 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 burden of proof and a reduction in the subject's assessment is not warranted.

The subject's 2012 improvement assessment is at issue in this appeal. The appellant argues that the subject's improvement assessment is \$89,426 or \$29.79 per square foot of living area. The appellant submitted a copy of the board of review's final decision regarding the subject's 2012 assessed valuation. The final decision disclosed that the board of review had lowered the subject's total assessment for the 2012 tax year from \$136,707 to \$115,706. The board of review claims that the subject's 2012 improvement assessment of \$89,426 includes an assessment of \$9,689 for a second story addition. According to the board of review, the subject's 2012 improvement assessment prior to considering the addition is \$79,737 or \$26.57 per square foot of living area. The board of review provided the subject's 2012 assessment information that included support of its claim regarding a home improvement exemption.

The Board finds the eight comparables submitted by the parties were similar to the subject in location, design, age, living area and foundation. These comparables had improvement assessments that ranged from \$21.94 to \$28.28 per square foot of living area. The subject's improvement assessment of \$89,426 or \$29.79 per square foot of living area falls above the range established by these comparables. The Board finds this record indicates the subject

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<sup>1</sup> The calculations are as follows: \$171,896 - \$75,000 = \$96,896 x 10% = \$9,689.

improvement has a new addition making the dwelling, arguably, superior to the comparables. Thus the subject's improvement assessment of \$89,426 or \$29.79 per square foot of living area is above the range established by all the comparables but seems justified due to the new addition. Moreover, deducting the assessment attributable to the addition (i.e., \$9,689) results in an improvement assessment of \$79,737 or \$26.57 per square foot of living area, which is within the range established by the comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a further reduction in the subject's assessment is not 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.



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Chairman



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Member

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Member



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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: May 20, 2016



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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.