



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

APPELLANT: Ronald Albrecht  
DOCKET NO.: 15-22997.001 -R-1  
PARCEL NO.: 05-27-300-068-0000

The parties of record before the Property Tax Appeal Board are Ronald Albrecht, the appellant, by attorney John S. Xydakis, of the Law Offices of John S. Xydakis 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:** \$44,950  
**IMPR.:** \$188,084  
**TOTAL:** \$233,034

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 2015 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 two improvements situated on one parcel. Improvement #1 is a two-story dwelling of masonry exterior construction. Dwelling #1 is approximately 85 years old and has 6,488 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, and four fireplaces. Improvement #2<sup>1</sup> is a two-story dwelling of masonry exterior construction. Dwelling #2 is approximately 85 years old and has 1,180 square feet of living area. Features of the home include a concrete-slab foundation, central air conditioning and a two-car garage. The property has a 29,000-square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-09 and 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> Features for dwelling #2 was found in the grid analysis submitted by the board of review.

The appellant contends assessment inequity as the basis of the appeal.<sup>2</sup> In support of this argument the appellant submitted information on four equity comparables for dwelling #1 that range in age from 85 to 102 years old. The comparables consist of two-story dwellings located in the same neighborhood code as the subject property. The comparables range in size from 5,092 to 7,362 square feet of living area and have improvement assessments ranging from \$106,444 to \$159,662 or from \$14.46 to \$23.97 per square foot of living area. The appellant also submitted a map showing the location of the subject property and the comparable properties for dwelling #1.<sup>3</sup> Based upon this evidence, the appellant requested the total assessment be reduced to \$188,465.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$233,034. Dwelling #1 has an improvement assessment of \$162,744 or \$25.08 per square foot of living area. Dwelling #2 has an improvement assessment of \$25,340 or \$21.47 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables for dwelling #1. The comparables are located within the same neighborhood code as the subject property and consist of two-story dwellings that range in age from 83 to 92 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 6,001 to 6,707 square feet of living area and have improvement assessments ranging from \$158,422 to \$171,658 or from \$25.59 to \$26.80 per square foot of living area.

The board of review also submitted information on four comparables for dwelling #2. The comparables are located within the same neighborhood code as the subject property and consist of two-story dwellings that range in age from 86 to 115 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,086 to 1,819 square feet of living area and have improvement assessments ranging from \$27,010 to \$57,153 or from \$24.87 to \$31.42 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

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<sup>2</sup> It appears the appellant used an incorrect total assessment amount of \$245,441. The correct amount can be found in the appellant's submission of the Cook County Final Decision dated February 2, 2016. The correct total assessment amount is \$233,034.

<sup>3</sup> It appears the appellant failed to submit comparables for dwelling #2.

The parties submitted information on a total of 12 suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's dwelling #1 comparables #1 through #3 due to their larger and/or smaller dwelling size when compared to the subject property. The Board finds the appellant's comparable #4 and the board of review's dwelling #1 comparables were more similar to the subject in location, age, dwelling size, design, exterior construction and features. These comparables had improvement assessments ranging from \$23.97 to \$26.80 per square foot of living area. Dwelling #1's improvement assessment of \$25.08 per square foot of living area falls within the range established by the best comparables in this record. The only evidence for dwelling #2 came from the board of review. The Board gave less weight to the board of review's dwelling #2 comparables #2 and #4 due to their larger dwelling size when compared to the subject property. The Board finds the board of review's dwelling #2 comparables #1 and #4 were similar to the subject in location, age, dwelling size, design and features. These comparables had improvement assessments of \$24.87 and \$30.66 per square foot of living area. Dwelling #2's improvement assessment of \$21.47 per square foot of living area falls below the comparables established 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. 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: July 17, 2018



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

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