



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

APPELLANT: J. Timothy Eaton
DOCKET NO.: 16-20037.001-R-1
PARCEL NO.: 05-27-304-004-0000

The parties of record before the Property Tax Appeal Board are J. Timothy Eaton, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. 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: \$17,700
IMPR.: \$84,394
TOTAL: \$102,094

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 2016 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 is improved with a 2-story masonry dwelling containing 2,767 square feet of living area. The dwelling is 97 years old and features a partial unfinished basement, central air conditioning, a fireplace and a 2-car garage. The subject is located in Wilmette, New Trier Township, Cook County. The subject property is classified as a Class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and a contention of law as the bases of the appeal. In support of the inequity argument the appellant submitted information on five assessment comparables. They consist of 2-story, Class 2-06 dwellings having the same neighborhood code as the subject. One is located on the same street and same block as the subject. They range in size from 2,629 to 2,871 square feet of living area and range in age from 105 to 143 years old. The comparables feature full or partial basements, three with finished area, and 2 or 3-car

garages. Three comparables have fireplaces and three have central air conditioning. The comparables have improvement assessments ranging from \$71,298 to \$84,667 or from \$26.56 to \$29.49 per square foot of living area.

The appellant's attorney also submitted a brief requesting "the 2016 assessment on the subject be revised to reflect a building assessed value of \$28.90 per square foot (median of the comparables cited), at the Illinois Department of Revenue's 2014 sales-ratio study median level of assessment of 8.16%, indicates a revised assessment of \$79,695." Based on this evidence, the appellant requested the subject's 2016 improvement assessment be reduced to \$65,252 or \$23.58 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 of \$102,094. The subject property has an improvement assessment of \$84,394 or \$30.50 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on four 2-story Class 2-06 comparables having the same neighborhood code as the subject and located on the same block as the subject. The dwellings range in size from 2,507 to 3,068 square feet of living area and range in age from 98 to 108 years old. The comparables have basements, three with finished area, 1 or 2 fireplaces and 1.5, 2 or 3-car garages. Three feature central air conditioning. The comparables have improvement assessments ranging from \$80,525 to \$104,030 or from \$30.93 to \$33.91 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.

The parties submitted nine assessment comparables for the Board's consideration. The Board gave less weight to board of review comparables #2, #3 and #4 and comparables #1, #3 and #4 submitted by the appellant due to their superior finished basements when compared to the subject's unfinished basement. The Board finds appellant's comparable #2 and board of review comparable #1 are most similar to the subject in location, style, dwelling size and most features. These comparables have improvement assessments of \$71,298 and \$82,300 or \$27.12 and \$31.08 per square foot of living area, respectively. The subject property has an improvement assessment of \$84,394 or \$30.50 per square foot of living area which is greater than the most similar comparables on an overall basis but between the two comparables on a per square foot basis. After considering adjustments to these comparables for differences to the subject, the Board finds the subject's assessment is supported. Thus, the Board finds the appellant did not

demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's improvement assessment 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. 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: March 19, 2019



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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