



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

APPELLANT: Stephen Leonard
DOCKET NO.: 16-20047.001-R-1
PARCEL NO.: 05-29-307-020-0000

The parties of record before the Property Tax Appeal Board are Stephen Leonard, 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: \$26,390
IMPR.: \$117,727
TOTAL: \$144,117

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 frame and masonry dwelling containing 4,439 square feet of living area. The dwelling is 25 years old and features a full unfinished basement, central air conditioning, a fireplace and a 3-car garage. The subject is situated on an 18,200 square foot site located in Wilmette, New Trier Township, Cook County. It is classified as a class 2-08 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 five two-story class 2-08 comparables having the same neighborhood code as the subject. They range in size from 4,324 to 4,596 square feet of living area and range in age from 49 to 62 years old. All have 1 to 4 fireplaces and 2 or 3-car garages. Four comparables have basements, two with finished area, and four feature central air conditioning. The comparables have improvement assessments ranging from \$84,752 to

\$105,754 or from \$18.92 to \$24.32 per square foot of living area. Based on this evidence, the appellant requested the subject's 2016 improvement assessment be reduced to \$92,508 or \$20.84 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 \$144,117. The subject property has an improvement assessment of \$117,727 or \$26.52 per square foot of living area.

In support of the subject's assessment the board of review submitted information on four comparables, two of which have the same neighborhood code as the subject. The comparables are 1 or 2-story dwellings that range in size from 1,442 to 4,789 square feet of living area and range in age from 16 to 60 years old. Three comparables feature basements, one with finished area, and three have 2 or 3-car garages. All have central air conditioning and 1 or 2 fireplaces. The improvement assessments range from \$41,040 to \$134,427 or from \$28.07 to \$28.50 per square foot of living area. The board of review also reported sales information for two of the comparables. 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 Board gives less weight to the appellant's five comparables due to their dissimilar ages as compared to the subject. The Board also gave less weight to the board of review comparables #3 and #4 due to their different neighborhood codes and significantly smaller dwelling sizes as compared to the subject. The finished basement of board of review comparable #1 makes it superior to the subject. Therefore, the Board finds board of review comparable #2 is the only comparable in the record similar to the subject in location, age, style, exterior construction, dwelling size and features. This comparable has an improvement assessment of \$134,427 or \$28.07 per square foot of living area. The subject property has an improvement assessment of \$117,727 or \$26.52 per square foot of living area which is less than the improvement assessment of the most similar comparable in the record. Based on this evidence 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 based on inequity 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. 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Stephen Leonard, by attorney:
Timothy E. Moran
Schmidt Salzman & Moran, Ltd.
111 West Washington Street
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602