



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

APPELLANT: Marilynne Miller  
DOCKET NO.: 16-20610.001-R-1  
PARCEL NO.: 05-28-321-004-0000

The parties of record before the Property Tax Appeal Board are Marilynne Miller, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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 **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:** \$12,214  
**IMPR.:** \$46,281  
**TOTAL:** \$58,495

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 consists of a one-story dwelling of masonry exterior construction with 2,683 square feet of living area.<sup>1</sup> The dwelling is 41 years old. Features of the home include a partial basement with unfinished area, central air conditioning, a fireplace and a two-car garage. The property has an 8,424 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that are located within the same neighborhood code as the subject property. The comparables are similar Class

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<sup>1</sup> The subject's information was provided by the appellant only. It appears the board of review submitted data on a different parcel other than the one under appeal.

2-04 dwellings of masonry or frame and masonry exterior construction containing from 2,436 to 3,055 square foot of living area. The dwellings are 55 or 56 years old and feature partial basements, two of which have finished areas. The comparables have central air conditioning, one or two fireplaces, and a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$28,625 to \$40,476 or from \$10.38 to \$15.52 per square foot of living area.

The appellant submitted a copy of the 2016 final decision issued by the Cook County Board of Review disclosing the subject was a Class 2-04 property and establishing a total assessment for the subject of \$77,177. The subject property has an improvement assessment of \$64,963 or \$24.21 per square foot of living area. Based on this evidence, the appellant requested the subject's 2016 improvement assessment be reduced to \$35,013 or \$13.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different parcel than the subject. Furthermore, the board of review's evidence included comparables for class 2-06 dwellings that are located in a different neighborhood than the subject property.

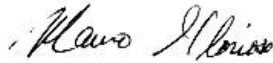
### **Conclusion of Law**

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 met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds the evidence submitted by the board of review is for a different parcel, and the comparables are for properties with different class and neighborhood codes other than the subject. Therefore, the Board gave no weight to this evidence. The appellant submitted three assessment comparables for the Board's consideration. The comparables are similar to the subject in location, design, age, dwelling size, and most features. The comparables have improvement assessments ranging from \$28,625 to \$40,476 or from \$10.38 to \$15.52 per square foot of living area. The subject's improvement assessment of \$64,963 or \$24.21 per square foot of living area falls above the range established by the comparables in this record.

The Board has examined the information submitted by the appellant and finds a reduction in the assessed valuation of the subject property is justified taking into account the required adjustments for similarities and differences between the subject and the comparables.

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

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