



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

APPELLANT: June Berman
DOCKET NO.: 16-20764.001-R-1
PARCEL NO.: 05-33-102-041-0000

The parties of record before the Property Tax Appeal Board are June Berman, 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: \$14,450
IMPR.: \$43,265
TOTAL: \$57,715

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 two-story dwelling of frame and masonry construction. The dwelling is approximately 70 years old and has 1,704 square feet of living area. Features of the home include a full unfinished basement, a fireplace and a 1-car garage. The property has an 8,500 square-foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-05 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 equity comparables with the same neighborhood and classification codes as the subject. The appellant did not report the comparables' proximity to the subject property. The comparables are improved with two-story dwellings of frame construction. The dwellings are from 108 to 148 years old and contain from

1,674 to 1,710 square feet of living area. The comparables have full basements with two having finished area. One comparable has central air conditioning, and another comparable has a fireplace. Each comparable has a garage, either 1-car or 2-car. The comparables have improvement assessments that range from \$34,445 to \$40,874 or from \$20.45 to \$23.90 per square foot of living area. Based upon this evidence and a 2014 sales ratio study, the appellant requested **two** reductions to the subject's assessment.¹

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$57,715 was disclosed. The subject property has an improvement assessment of \$43,265 or \$25.39 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties that have the same neighborhood and classification codes as the subject. Three of the comparables were described as being located in close proximity to the subject property. The board of review's four comparables are improved with two-story dwellings of masonry or frame and masonry construction. The dwellings are from 63 to 78 years old and contain from 1,582 to 1,838 square feet of living area. The comparables have full basements with two having finished area. Three comparables have central air conditioning; each comparable has one or two fireplaces; and three comparables have garages, either 1-car or 2½-car. The comparable properties have improvement assessments that range from \$45,005 to \$49,285 or from \$25.84 to \$31.15 per square foot of living area. As part of their submission, the board of review also submitted a supplemental brief prepared by a board of review analyst. In the brief, the analyst stated the appellant was requesting "a level of assessment below that mandated by Cook County ordinance." 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 presented assessment data on a total of nine suggested comparables. The Board finds the appellant's comparables are significantly older than the subject and received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be board of review comparable #1. This comparable is located near the subject and is also very similar in its two-story design, frame and masonry construction, age, living area and features. As further support, the Board finds board of review comparables #2 through #4, despite some differences in features, are also similar to the subject in location, two-story design, age, living area and

¹ zThe appellant analyzed the five equity comparables and used the median improvement assessment of the five comparables (\$22.94 per square foot) to arrive a proposed improvement assessment of \$39,090. Then, without explanation and supporting documentation, the appellant used a flawed analysis to apply a figure from a 2014 sales ratio study prepared by the Illinois Department of Revenue and ask for a reduction to the subject's land assessment (\$11,791) and a further reduction to the subject's improvement assessment (\$31 897).

foundation. The board of review comparables have improvement assessments that range from \$45,005 to \$49,285 or from \$25.84 to \$31.15 per square foot of living area. The subject's improvement assessment of \$43,265 or \$25.39 per square foot of living area falls below the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, 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



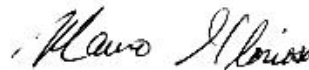
Member

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: August 20, 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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