



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

APPELLANT: John Letchinger  
DOCKET NO.: 16-20795.001-R-1  
PARCEL NO.: 05-33-213-057-0000

The parties of record before the Property Tax Appeal Board are John Letchinger, 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:** \$11,760  
**IMPR.:** \$73,079  
**TOTAL:** \$84,839

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 masonry construction. The dwelling is approximately 10 years old and has 3,505 square feet of living area. Features of the home include a full finished basement, central air conditioning, two fireplaces and a 2-car garage. The property has an 11,200 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-78 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 comparables are improved with two-story dwellings of stucco, frame and masonry or masonry construction. The dwellings are from 54 to 62 years old and contain from 3,449 to 3,540 square feet of living area. The comparables

have full or partial basements, with three having finished areas. Each comparable has central air conditioning, a fireplace, and a 2-car garage. The comparables have improvement assessments that range from \$66,696 to \$69,568 or from \$19.10 to \$19.65 per square foot of living area. Based upon this evidence and a 2014 sales ratio study prepared by the Illinois Department of Revenue, the appellant requested **two** reductions to the subject's assessment.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$84,839 was disclosed. The subject property has an improvement assessment of \$73,079 or \$20.85 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. The comparables are improved with two-story dwellings of masonry construction. The dwellings are from 11 to 16 years old and contain from 3,240 to 3,908 square feet of living area. The comparables have full finished basements, central air conditioning, one or two fireplaces, and garages that range from 2-car to 3-car. The comparable properties have improvement assessments that range from \$73,948 to \$165,147 or from \$21.14 to \$50.97 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 other than that set by the 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 board of review comparable #2 to be an outlier with an improvement assessment that was substantially higher than any other comparable in the record. In addition, board of review comparable #4 has significantly more living area than the subject. Consequently, board of review comparables #2 and #4 also received reduced weight. The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3. The Board finds these comparables are very similar to the subject in all characteristics. Board of review comparables #1 and #3 have improvement assessments of \$73,948 and \$80,781 or \$21.14

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<sup>1</sup> The appellant analyzed the five equity comparables and found the median improvement assessment of the five comparables to be \$19.34 per square foot. Then, without any explanation and without any supporting documentation, the appellant prepared a flawed analysis that misused a figure from a 2014 sales ratio study prepared by the Illinois Department of Revenue. Based on this analysis, the appellant asked for a reduction to the subject's land assessment (\$9,596) and for a further reduction to the subject's improvement assessment (\$55,314 at \$15.78 per square foot) that was not supported by the appellant's own evidence.

and \$22.748 per square foot of living area. The subject's improvement assessment of \$73,079 or \$20.85 per square foot of living area falls below the improvement assessments of 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.

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Chairman





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Member

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Member





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Member

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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



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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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