



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

APPELLANT: Ellen Van  
DOCKET NO.: 16-21118.001-R-1  
PARCEL NO.: 05-34-412-027-0000

The parties of record before the Property Tax Appeal Board are Ellen Van, the appellant, by attorney Noah J. Schmidt, 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:** \$8,901  
**IMPR.:** \$48,172  
**TOTAL:** \$57,073

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 frame and masonry exterior construction with 1,777 square feet of living area. The dwelling is 62 years old. Features of the home include a partial finished basement, central air conditioning, a fireplace, and a one-car attached garage. The property has a 5,236 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-03 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 five equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with similar class 2-03 dwellings of frame, masonry, or stucco exterior construction containing from 1,601 to 1,790 square feet of living area. The dwellings range in age from 98 to 138 years old. Four

comparables have full basements, one of which has a finished area, one comparable has central air conditioning, and three comparables have a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$33,074 to \$36,604 or from \$19.14 to \$21.18 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$36,710 or \$20.66 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 \$57,073. The subject property has an improvement assessment of \$48,172 or \$27.11 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with similar class 2-03 dwellings of frame, masonry, or frame and masonry exterior construction containing from 1,184 to 1,404 square feet of living area. The dwellings range in age from 51 to 69 years old and have partial or full unfinished basements. Two comparables have central air conditioning, two comparables have one or two fireplaces, and each comparable has a one-car or a two-car garage. The comparables have improvement assessments that range from \$35,446 to \$45,325 or from \$27.99 to \$32.28 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **Conclusion of Law**

The appellant 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 suggested comparables for the Board's consideration. The Board recognizes the subject is superior with its partial finished basement when compared to both parties' comparables dissimilar foundations and/or unfinished basements. In addition, the subject property is considerably newer in age when compared to the appellant's comparables and considerably larger in dwelling size when compared to the board of review comparables.

The Board gave greater weight and finds the best evidence of assessment equity to be the board of review comparables which are closer in age to the subject property. These comparables are also most similar to the subject in location, design, and features. These comparables have improvement assessments that range from \$35,446 to \$45,325 or from \$27.99 to \$32.28 per square foot of living area. The subject's improvement assessment of \$48,172 or \$27.11 per square foot of living area is below the range of the most similar contained in this record on a per-square-foot basis. The subject is above the range with its total improvement assessment which appears to be justified given the subject is superior with its larger dwelling size and finished basement area. After considering adjustments to the comparables for differences when compared to 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: April 23, 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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