



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

APPELLANT: Ellen Smolyar  
DOCKET NO.: 16-21322.001-R-1 through 16-21322.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ellen Smolyar, 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 **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:

| DOCKET NO        | PARCEL NUMBER      | LAND  | IMPRVMT | TOTAL    |
|------------------|--------------------|-------|---------|----------|
| 16-21322.001-R-1 | 05-32-114-002-0000 | 3,450 | 26,944  | \$30,394 |
| 16-21322.002-R-1 | 05-32-114-003-0000 | 3,450 | 26,944  | \$30,394 |

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 two parcels improved with a 2-story frame and masonry dwelling containing 3,024 square feet of living area. The dwelling is 59 years old and features a full finished basement, central air conditioning and a 2-car garage. The subject is located in Wilmette, New Trier Township, Cook County. It 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 three, 2-story, Class 2-78 comparables. The appellant did not report the proximity of the comparables to the subject but disclosed they have the same neighborhood code as the subject. One comparable is on the same street as the subject. The comparables are 49 or 51 years old and range in size from 3,014 to 3,149 square feet of living area. The comparables feature basements, one with finished area, central air conditioning

and 2-car garages. One comparable features a fireplace. The comparables have improvement assessments ranging from \$49,057 to \$54,351 or \$16.28 and \$17.26 per square foot of living area. The appellant's attorney submitted a brief requesting the subject's total combined assessment for both parcels be reduced to \$54,646. The appellant's attorney also submitted an Addendum to Petition disclosing the board of review assessments for each parcel. Each parcel has a land assessment of \$3,450 and an improvement assessment of \$26,944. Based on this evidence the appellant requested the subject's combined improvement assessment (for both parcels) be reduced to \$47,746 or \$15.79 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the improvement assessment for each parcel of \$26,944 or a combined improvement assessment for both parcels of \$53,888 or \$17.82 per square foot of living area.

In support of the assessment the board of review submitted information on four, 2-story, Class 2-78 comparables having the same neighborhood code as the subject. One comparable is located in the same tax block as the subject. The comparables range in age from 16 to 60 years old and range in size from 2,317 to 3,342 square feet of living area. They feature basements, three with finished areas, central air conditioning, 1 or 2 fireplaces and 2 or 2½-car garages. The comparables have improvement assessments ranging from \$44,093 to \$71,500 or from \$18.98 to \$21.39 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 a total of seven comparables for the Board's consideration. The Board gives less weight to board of review comparables #1, #2 and #3 due to their smaller dwellings and/or newer dwellings when compared to the subject. The Board gives more weight to board of review comparable #4 and to the appellant's comparables which have varying degrees of similarity to the subject in location, age, style, dwelling size and features. These comparables have improvement assessments ranging from \$49,057 to \$54,351 or from \$16.28 to \$18.98 per square foot of living area. The subject property has an improvement assessment of \$53,888 or \$17.82 per square foot of living area which is within the range established by the most similar comparables in the record. After considering adjustments to the comparables for differences 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 improvement 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.

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Chairman





\_\_\_\_\_  
Member

\_\_\_\_\_  
Member





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Member

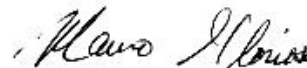
\_\_\_\_\_  
Member

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: May 21, 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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