



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

APPELLANT: Michael Thompson  
DOCKET NO.: 16-21397.001-R-1  
PARCEL NO.: 05-28-418-007-0000

The parties of record before the Property Tax Appeal Board are Michael Thompson, the appellant; 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:** \$12,600  
**IMPR.:** \$70,575  
**TOTAL:** \$83,175

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 91-year old, 1.9-story, single-family dwelling of frame and masonry construction with 2,484 square feet of living area. Features of the home include: a full basement, central air conditioning, two full baths, one fireplace and a two-car garage. The property has a 7,000 square foot site and is located in New Trier Township, Cook County. The subject is classified as a class 2, residential property under the Cook County Real Property Assessment Classification Ordinance.

As a procedural note at hearing, the Board's records indicated that this appellant had filed 2 distinct appeals for the 2016 tax year for this subject property: docket #16-21397-R-1 and docket #16-21456-R-1. At hearing, the Board indicated that the latter case would be dismissed

and that the similar evidence submissions would be commingled into docket #16-21397-R-1, which was the matter moving forward to hearing.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables, located within one mile of the subject. They are improved with a two-story, single-family dwelling of masonry or frame and masonry exterior construction. The improvements ranged: in age from 74 to 88 years; in bathrooms from two to four; in size from 2,391 to 3,987 square feet of living area; and in improvement assessment from \$21.38 to \$23.98 per square foot. Additional amenities included: a full or partial basement, air conditioning, one fireplace, and a two-car garage. Further, the appellant asserted that the subject's improvement received an increased assessment of approximately 32% higher than the prior tax year's assessment. In support, the appellant submitted a multi-page document identified as Exhibit #5, that was entitled valuation statistics.

At hearing, the appellant testified that he has lived in the subject for approximately 30 years with no updates to the home, which he indicated was located in an older part of Wilmette. In the appellant's initial pleadings, he submitted a multi-page printout identified as Exhibit #5. He testified that he obtained these printouts from the county assessor's office and that they reflect a median change of 25.04% in sales trends within New Trier township, which is the subject's township. The appellant indicated that the printouts of Exhibit #5 were available from the county assessor's website, while searching for sales.

In addition, he testified at length regarding his tax appeals before the county assessor and the county board of review. He also described the building's amenities that varied from the assessor's data including: 1.9 stories, two baths and a two-car garage. In support of these assertions, he submitted copies of some documentation that he has submitted before those county agencies as well as Exhibit #6 in his pleadings. Exhibit #6 is a copy of a letter from the Village of Wilmette regarding the subject's characteristics.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,175. The subject property has an improvement assessment of \$70,575 or \$28.41 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on two equity comparables, located within a two-block radius from the subject. They are improved with a two-story, single-family dwelling of frame and masonry construction. The improvements ranged: in age from 77 to 87 years; in size from 2,459 to 2,932 square feet of living area; and in improvement assessment from \$29.73 to \$31.00 per square foot of living area. Amenities include: three full and one half-baths, a full or partial basement, central air conditioning, one fireplace and a one-car or two-car garage.

At hearing, the board of review's representative testified that he had no personal knowledge of either the distinguishing characteristics between a building's average or deluxe condition or the two board of review's properties.

In written rebuttal, the appellant submitted documentation and a summarized explanation of his evidence submissions before the county assessor as well as the board of review's level appeal. He also included an updated grid sheet reflecting the four previously submitted suggested

comparables as well as partial information on a new or fifth property. However, at hearing, the appellant stated that the fifth property was included on documentation that he had sent to the county, and that he had made copies of that appeal data included in his appeal to the Board.

### **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 Board finds the best evidence of assessment equity to be *the appellant's comparable #1 as well as the board of review's comparables #1 and #2*. These comparables had improvement assessments that ranged from #21.38 to \$31.00 per square foot of living area. The subject's improvement assessment of \$28.41 per square foot of living area falls within the range established by the best comparables in this record. The Board accorded diminished weight to the remaining properties due to a disparity in location, improvement age, size and/or amenities as well as the absence of full data on a property.

Moreover, the Board finds that the appellant's argument that the subject's assessment increased by a greater percentage than other properties in the neighborhood does not support the contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review, 544 N.E. 2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value. Therefore, the appellant has not supported this type of assessment reduction request.

Based on this record, 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: July 16, 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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