



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

APPELLANT: Craig Howard  
DOCKET NO.: 16-22481.001-R-1  
PARCEL NO.: 05-27-307-001-0000

The parties of record before the Property Tax Appeal Board are Craig Howard, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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 **A Reduction** 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:** \$22,880  
**IMPR.:** \$82,488  
**TOTAL:** \$105,368

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 2-story dwelling of stucco exterior construction with 3,928 square feet of living area.<sup>1</sup> The dwelling is approximately 98 years old. Features of the home include a full finished basement, central air conditioning, a fireplace and a 2-car garage. The property has an 11,440 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The Board finds the best evidence of dwelling size to be the appellant's appraisal as it has a schematic drawing and calculations of the subject property. However, it appears the appellant included the square footage of the garage and the square footage of actual living area in the total "Living Area (square feet)" on the grid analysis.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables<sup>2</sup> with the same neighborhood and classification codes as the subject property. The comparables are improved with 2-story dwellings that range in age from 102 to 114 years old. The comparables have partial or full basements, one of which has finished area and one or two fireplaces. Three of the comparables have central air conditioning and three of comparables have 2-car or 2.5-car garages. The dwellings range in size from 4,157 to 4,716 square feet of living area and have improvement assessments ranging from \$66,540 to \$89,552 or from \$16.01 to \$21.13 per square foot of living area. The appellant requested the improvement assessment be reduced to \$83,953 or \$21.37 per square foot of living area when using 3,928 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,654. The subject property has an improvement assessment of \$120,774 or \$30.75 per square foot of living area when using 3,928 square feet of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same neighborhood and classification codes as the subject property. The comparables are improved with 2-story dwellings that range in age from 92 to 108 years old. The comparables have partial or full finished basements, three of which have finished area, central air conditioning and two fireplaces. Three of the comparables have 2-car garages. The dwellings range in size from 3,830 to 4,123 square feet of living area and have improvement assessments ranging from \$124,914 to \$187,472 or from \$32.15 to \$46.34 per square foot of living area. Three of the comparables sold from May 2013 to February 2015 for prices ranging from \$975,000 to \$1,287,500 or from \$254.57 to \$312.66 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant submitted a map and noted the board of review's comparables are less proximate in location to the subject property than the comparables used by the appellant.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on a total of eight suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 due to its

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<sup>2</sup> The appellant submitted a total of eight comparables; four comparables submitted with the appellant's initial submission and four comparable submitted in the amended submission. The initial four comparables will not be further addressed on this record.

larger dwelling sizes when compared to the subject property. Less weight was also given to board of review's comparable #1 as this property appears to be an outlier when comparing its improvement assessment to the other comparables in this record. The Board finds the three remaining board of review comparables are less proximate in location when compared to the subject property. Furthermore, the board of review submitted sales data for the three remaining board of review comparables indicating these properties are overassessed when comparing their purchases to their respective assessments. Adjusting the assessments of the board of review comparables to reflect their purchase prices further support a reduction in the assessment. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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