



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

APPELLANT: David & Kathleen Pino  
DOCKET NO.: 16-23330.001-R-1  
PARCEL NO.: 05-27-313-007-0000

The parties of record before the Property Tax Appeal Board are David & Kathleen Pino, the appellants, by Christopher G. Walsh, Jr., Attorney at Law 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:** \$22,800  
**IMPR.:** \$93,718  
**TOTAL:** \$116,518

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 stucco construction. The dwelling is approximately 108 years old and has 3,325 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has an 11,400 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.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables with the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of stucco construction. The dwellings are 103 or 108 years old and contain from 3,071 to 3,544 square feet of living area. Each comparable has an unfinished basement, either

full or partial. Each comparable has central air conditioning, one or two fireplaces, and a garage, either one and one-half car or two-car. The comparables have improvement assessments that range from \$70,380 to \$94,305 or from \$20.98 to \$27.00 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$84,123 or \$25.30 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$116,518 was disclosed. The subject property has an improvement assessment of \$93,718 or \$28.19 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties. The comparables have the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of stucco construction. The dwellings are from 105 to 114 years old and contain from 3,181 to 3,496 square feet of living area. Two comparables have full finished basements, and the other two comparables have partial unfinished basements like the subject. Three comparables have central air conditioning. Each comparable has one or two fireplaces as well as a two-car garage. The comparable properties have improvement assessments that range from \$94,378 to \$111,175 or from \$29.30 to \$31.80 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 taxpayers contend 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 appellants 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 eight suggested comparables. The Board finds all eight comparables are very similar to the subject in nearly all characteristics. The eight comparables are two-story dwellings of stucco construction that are located in the same quarter-section as the subject property and are very similar to the subject in age and living area. In addition, six of the comparables have unfinished basements like the subject, and seven have central air conditioning like the subject. The Board finds the eight comparables have improvement assessments that range from \$70,380 to \$111,175 or from \$20.98 to \$31.80 per square foot of living area. The subject's improvement assessment of \$93,718 or \$28.19 per square foot of living area falls within the range established by the comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellants were not able to 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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