



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

APPELLANT: Dean Lindsay  
DOCKET NO.: 16-23363.001-R-1  
PARCEL NO.: 05-27-400-032-0000

The parties of record before the Property Tax Appeal Board are Dean Lindsay, the appellant, by attorney Scott L. David, of Much Shelist 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:** \$15,320  
**IMPR.:** \$63,621  
**TOTAL:** \$78,941

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 1-story dwelling of masonry construction. The dwelling is approximately 48 years old and has 2,206 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 7,660 square-foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-04 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 equity comparables with the same neighborhood and classification codes as the subject. The comparables are improved with dwellings of frame or masonry construction.<sup>1</sup> The dwellings are from 55 to 93 years old and

---

<sup>1</sup> The appellant did not list the dwelling's story height on the grid analysis. However, the appellant provided the comparables' data sheets from the Cook County Property Tax Portal. The data sheets revealed that comparables #1 and #3 are described as being 1½ -story dwellings, and comparable #2 is described as being a 1-story dwelling.  
PTAB/BRW/7-19

contain from 2,502 to 3,219 square feet of living area. The comparables have full or partial unfinished basements. Two comparables have central air conditioning, and two have fireplaces. The comparables have garages that range from 1-car to 3-car. The comparables have improvement assessments that range from \$66,097 to \$83,726 or from \$25.58 to \$26.42 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$78,941 was disclosed. The subject property has an improvement assessment of \$63,621 or \$28.84 per square foot of living area. The board of review presented descriptions and assessment information on three comparable properties with the same neighborhood and classification codes as the subject. The comparables are improved with 1-story dwellings of frame and masonry or masonry construction. The dwellings are from 54 to 95 years old and contain from 2,062 to 2,870 square feet of living area. The comparables have full basements, with one having finished area. Two comparables have central air conditioning. Each comparable has a fireplace and a garage, either 2-car or 2½-car. The comparable properties have improvement assessments that range from \$72,376 to \$83,182 or from \$28.98 to \$36.60 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 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 parties presented assessment data on a total of six suggested comparables. The appellant's comparables received reduced weight in the Board's analysis for a variety of reasons: The appellant's comparables #1 and #2 have significantly more living area than the subject; comparable #1 is much older than the subject and does not have central air conditioning like the subject; and comparables #1 and #3 are 1½ story dwellings, not 1-story like the subject. Board of review comparable #1 also received reduced weight due to differences in age, living area and central air conditioning. The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3. The Board finds these comparables are very similar to the subject in location, 1-story design, age, living area, foundation and central air conditioning. Board of review comparables #2 and #3 have improvement assessments of \$75,465 and \$72,376 or \$36.60 and \$29.92 per square foot of living area, respectively. The subject's improvement assessment of \$63,621 or \$28.84 per square foot of living area is less than the improvement assessments of the best comparables in this record. After considering adjustments to the comparables for differences from 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.

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.

\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



\_\_\_\_\_  
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: July 16, 2019



\_\_\_\_\_  
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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Dean Lindsay, by attorney:  
Scott L. David  
Much Shelist  
191 North Wacker Drive  
Suite 1800  
Chicago, IL 60606-1615

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602