



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

APPELLANT: Mark Paul  
DOCKET NO.: 17-23027.001-R-1  
PARCEL NO.: 05-34-120-010-0000

The parties of record before the Property Tax Appeal Board are Mark Paul, 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 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:** \$7,310  
**IMPR.:** \$37,178  
**TOTAL:** \$44,488

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 2017 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 frame exterior construction with 2,110 square feet of living area. The dwelling is approximately 122 years old. Features of the home include a full unfinished basement. The property has a 4,300 square foot site located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,674 to 2,121 square feet of living area. The comparables range in age from 103 to 111 years old. Each comparable has a full basement with one having finished area. One

comparable has one fireplace. Each comparable has either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$31,605 to \$38,595 or from \$15.75 to \$18.88 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$37,178 or \$17.62 per square foot of living area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated December 2, 2017 disclosing the subject has a total assessment of \$51,641. The submission by the appellant also revealed that the subject has a land assessment of \$7,310 and an improvement assessment of \$44,331 or \$21.01 per square foot of living area.

The board of review did not submit its "Board of Review Note on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by letter dated August 15, 2019.

### **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 Board finds the only evidence of assessment equity was submitted by the appellant. The Board gave less weight to the appellant's comparables #3 due to its finished basement when compared to the subject. The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 as they are similar to the subject in location, design, exterior construction, age, dwelling size, basement and features; except each comparable has a two-car garage, unlike the subject that lacks a garage, requiring downward adjustments. These comparables had improvement assessments of \$33,400 or \$38,595 and \$15.75 or \$18.24 per square foot of living area, respectively. The subject's improvement assessment of \$44,331 or \$21.01 per square foot of living area exceeds the assessments of the two best comparables in this record. The Board finds the board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is not supported 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.



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:

January 19, 2021



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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