



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

APPELLANT: Esther Goldman  
DOCKET NO.: 17-23085.001-R-1  
PARCEL NO.: 05-31-223-015-0000

The parties of record before the Property Tax Appeal Board are Esther Goldman, 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:** \$5,016  
**IMPR.:** \$19,530  
**TOTAL:** \$24,546

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 one-story dwelling of frame exterior construction with 1,575 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a crawl space foundation and central air conditioning. The property has a 5,280 square foot site located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-03 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 property. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,593 to 1,729 square feet of living area. The dwellings range in age from 60 to 74 years old. Two comparables have partial or full unfinished basements and one comparable has a

crawl space foundation. Two comparables have central air conditioning. One comparable has one fireplace. Each comparable has a one-car garage. The comparables have improvement assessments ranging from \$11,366 to \$21,031 or from \$6.57 to \$13.20 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$15,971 or \$10.14 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,441. The subject property has an improvement assessment of \$30,425 or \$19.32 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,206 to 1,262 square feet of living area. The dwellings range in age from 52 to 65 years old. The comparables have partial or full unfinished basements. One comparable has central air conditioning. Two comparables each have one fireplace. Three comparables have a one-car garage. The comparables have improvement assessments ranging from \$24,401 to \$30,112 or from \$20.10 to \$23.97 per square foot of living area. Based on this evidence, the board of review requested the subject's improvement assessment be confirmed.

### **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 seven suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 and the board of review's comparables due to their older age or smaller dwelling sizes, respectively, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's remaining comparables #2 and #3 as they are most similar to the subject property in location, design, exterior construction, dwelling size and some features, except one comparable has an unfinished basement in contrast to the subject's crawl space foundation, suggesting a downward adjustment is necessary. The two best comparables based on age and dwelling size have improvement assessments of \$17,520 or \$21,031 and \$10.63 or \$13.20 per square foot of living area, respectively. The subject's improvement assessment of \$35,441 or \$19.32 per square foot of living area falls exceeds the assessment of the two best comparables in this record and is not supported. After considering adjustments to the comparables for differences to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment based on inequity is warranted.

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: March 16, 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

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

APPELLANT

Esther Goldman, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

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