



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

APPELLANT: Sheila Gideon  
DOCKET NO.: 17-25682.001-R-1  
PARCEL NO.: 05-32-200-154-0000

The parties of record before the Property Tax Appeal Board are Sheila Gideon, the appellant, by attorney Abby L. Strauss of Schiller Law P.C. 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:** \$9,401  
**IMPR.:** \$49,201  
**TOTAL:** \$58,602

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 frame and masonry dwelling with 2,913 square feet of living area. The dwelling is approximately 50 years old. Features of the home include a partial basement with finished area, central air-conditioning,<sup>1</sup> a fireplace, and a 2-car garage. The property has an 8,954 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-78 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 four comparable properties located within the

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<sup>1</sup> The parties' grid analyses disagree on whether the subject property has central air-conditioning. Appellant's counsel did not complete Section III of the appeal describing the property. Appellant did not contest the board of review's description, therefore, the Board finds the board of review's description to be more accurate.

same neighborhood code as the subject property. The comparables consist of similar class 2-78 properties of frame and masonry exterior construction. The dwellings were built from 48 to 55 years ago and range in size from 2,619 to 3,201 square feet of living area. According to the appellant's grid analysis, three comparables each have a partial unfinished basement; one comparable has a crawlspace foundation. Three comparables have either one or two fireplaces. Each comparables has either a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$38,926 to \$61,398 or from \$13.61 to \$14.86 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$51,057. The request would lower the subject's improvement assessment to \$41,656 or \$14.30 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 \$58,602. The subject has an improvement assessment of \$49,201 or \$16.89 per square foot of living area.

In support of its argument the board of review submitted information on eight comparable properties<sup>2</sup> located within the same neighborhood code as the subject. The comparables are improved with similar class 2-78 two-story dwellings of stucco, frame or frame and masonry exterior construction. The dwellings were built from 48 to 59 years ago and range in size from 2,520 to 3,154 square feet of living area. Seven comparables have either a full or a partial basement, two with finished area; one comparable has a slab foundation. Seven comparables have central air-conditioning and a fireplace. Each comparable has either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$50,129 to \$64,982 or \$17.11 to \$21.95 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 with respect to the improvement as a 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 parties submitted 12 suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #4 which has a crawl space foundation, dissimilar to the subject. The Board also gives less weight to board of review comparables #7 and #8 which

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<sup>2</sup> The board of review submitted two separate grids both numbered with comparables #1 through #4. The second grid, which also contains sale information that will not be considered by the Board as it is unresponsive to appellant's equity argument, will be renumbered as comparables #5 through #8 for ease of reference.

differ from the subject in exterior construction, foundation type, and garage size, and/or lack central air-conditioning, dissimilar to the subject.

The Board finds the best evidence of value to be appellant's comparables #1, #2 and #3 and board of review comparables #1 through #6 which are similar to the subject property in location, age, design, size, and most features, although eight of the comparables have an unfinished basement, inferior to the subject. These comparables had improvement assessments ranging from \$39,854 to \$64,982 or from \$13.61 to \$21.95 per square foot of living area. The Board notes that board of review comparable #6 is the most similar comparable to the subject contained in this record. This comparable, which has finished basement area, has an improvement assessment of \$60,801 or \$20.25 per square foot of living area. The subject's improvement assessment of \$49,201 or \$16.89 per square foot of living area falls within the range established by the best comparables submitted for the Board's consideration and is lower than the most similar comparable in this record. After considering adjustments to the comparables for differences from the subject, including upward adjustments to the comparables which have unfinished basements, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment 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:

June 8, 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

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