



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

APPELLANT: Christine Michael  
DOCKET NO.: 17-26343.001-R-1  
PARCEL NO.: 05-29-422-012-0000

The parties of record before the Property Tax Appeal Board are Christine Michael, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$17,516  
**IMPR.:** \$129,380  
**TOTAL:** \$146,896

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 masonry exterior construction with 4,686 square feet of living area. The dwelling is 9 years old. Features of the home include a full finished basement, central air conditioning, two fireplaces, and a two-car garage. The property has a 12,080 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-08 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 four equity comparables with the same classification and neighborhood codes as the subject. The comparables are improved with two-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 4,127 to 4,256 square feet of living area. The

dwellings range in age from 21 to 58 years old. Each comparable has partial or full basement with one having finished area, two or four fireplaces, and a two-car or a three-car garage. Based upon the response in the appellant's grid analysis, the Board is unable to determine if the comparables have air conditioning. The comparables have improvement assessments ranging from \$90,266 to \$112,873 or from \$21.79 to \$26.52 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$111,264 or \$23.74 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 \$146,896. The subject property has an improvement assessment of \$129,380 or \$27.61 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 with the same classification and neighborhood codes as the subject. The comparables are improved with two-story dwellings of frame or masonry exterior construction ranging in size from 3,843 to 4,879 square feet of living area. The dwellings range in age from 4 to 18 years old and each has a partial or full basement with three having finished area. Each comparable has central air conditioning, two or three fireplaces, and a two-car or a three-car garage. The comparables have improvement assessments ranging from \$118,172 to \$143,052 or from \$27.67 to \$30.75 per square foot of living area. Based on this evidence, the board of review requested that the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparables for the Board's consideration. When compared to the subject, the Board gives less weight to the appellant's comparables and the board of review comparable #1 due to their considerably older ages and/or dissimilar unfinished basements, unlike the subject's finished basement. In addition, the Board gives less weight to the board of review comparable #2 which is considerably smaller in dwelling size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables #3 and #4. These two comparables received greater weight because they have a full finished basement, like the subject, and other similar property characteristics when compared to the subject. In addition, board of review comparable #3 dwelling is identical in age to the subject dwelling. These two comparables have improvement assessments of \$27.67 and \$29.32 per square foot of living area. The subject's improvement assessment of \$27.61 per square foot of living area falls below the two best comparables contained in this record. After considering adjustments to the comparables for differences when compared to 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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:

December 15, 2020



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

Christine Michael, by attorney:  
George N. Reveliotis  
Reveliotis Law, P.C.  
1030 Higgins Road  
Suite 101  
Park Ridge, IL 60068

COUNTY

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