



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

APPELLANT: Bernadette Townsley  
DOCKET NO.: 17-38021.001-R-1 through 17-38021.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Bernadette Townsley, the appellant(s), by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
17-38021.001-R-1	04-25-402-004-0000	10,350	15,731	\$26,081
17-38021.002-R-1	04-25-402-005-0000	10,350	29,214	\$39,564

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 parcels of land totaling 21,000 square feet and improved with a 59-year old, frame, single-family. The property is located in Wilmette, Northfield Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity as the basis of the appeal. In support of the market value argument, the appellant submitted a "One-unit Residential Appraisal Field Review Report" which reviewed an appraisal estimating the subject's market value as of May 28,2013 of \$605,000. The original appraisal was not provided.

The review report discloses that the appraisal lists the subject as containing 2,220 square feet of building area, but opines that the section which lists the subject's size is incomplete and

inaccurate because the size differs from that listed by the county and the appraiser failed to comment on this difference. In addition, the review discloses that the appraisal lists the subject as a split-level with one and one-half stories, but the reviewer opines this is not complete or accurate because the sketch only shows the first floor.

The review does list the six sales comparables utilized in the appraisal. These properties are described as colonial or split-level properties that range in size from 2,000 to 2,619 square feet of building area. These properties sold from January to May 2013 for prices ranging from \$217.56 to \$324.95 per square foot of building area.

In support of the equity argument, the appellant submitted five comparables. The comparables are described as one-story, frame or masonry or frame and masonry, single-family dwellings. They range: in age from 61 to 69 years; in size from 2,133 to 2,399 square feet of building area; and in improvement assessment from \$17.16 to \$19.17 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment for one parcel. The subject's assessment is \$70,191 with an improvement assessment of \$49,491. The total assessment reflects a market value of \$701,910 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the current assessment, the board of review submitted four equity and four market value comparables. The county lists the subject as a one-story containing 2,368 square feet of living area.

The market value properties are described as one-story, frame or frame and masonry, single-family dwellings. They range in age from 45 to 60 years and in size from 1,806 and 2,530 square feet of building area. They sold from February to August 2015 for prices ranging from \$173.91 to \$240.86 per square foot of building area.

The equity comparables are described as one-story, frame or frame and masonry, single-family dwellings. The range in age from 60 to 63 years; contain from 2,210 to 2,654 square feet of building area; and in improvement assessment from \$17.16 to \$18.98 per square foot of building area.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board gives no weight to the appraisal referenced in the appellant's evidence as it was not provided as evidence and the review report finds that it is not complete or accurate. Therefore, the Board finds the appellant failed to show that the board of review has incorrectly listed the size and design of the subject. The Board finds the subject contain 2,368 of building area which reflects and improvement assessment of \$20.90 per square foot of building area.

The Board looks to the raw sales data for all the comparables. These comparables sold from January 2013 to August 2015 for prices ranging from \$173.91 to \$324.95 per square foot of building area. In comparison the subject's assessment reflects a market value of \$710,910 or \$300.22 per square foot of building area which is within the range of the best comparables in this record. Based on this record the Board finds, by a preponderance of the evidence, that the subject is not overvalued and a reduction in the subject's improvements is not justified.

The taxpayer also 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 best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparables #1, #2, and #3. These comparables had improvement assessments ranging from \$18.70 to \$18.98 per square foot of building area. In comparison the subject's improvement assessment of \$20.90 per square foot of building area is above the range of the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements 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: August 24, 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

Bernadette Townsley, by attorney:  
Noah J. Schmidt  
Schmidt Salzman & Moran, Ltd.  
111 West Washington Street  
Suite 1300  
Chicago, IL 60602

COUNTY

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