



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

APPELLANT: Michael Dunn  
DOCKET NO.: 18-20528.001-R-1  
PARCEL NO.: 05-32-305-063-0000

The parties of record before the Property Tax Appeal Board are Michael Dunn, the appellant, by attorney Donald T. Rubin of Golan Christie Taglia, LLP 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:** \$10,890  
**IMPR.:** \$33,650  
**TOTAL:** \$44,540

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 2018 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 split-level dwelling of frame and masonry exterior construction with 1,854 square feet of above grade living area.<sup>1</sup> The dwelling is approximately 57 years old. Features of the home include a lower level/partial basement with a recreation room, central air conditioning, a fireplace and a one-car garage. The property has a 9,470 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-07 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

---

<sup>1</sup> The Board finds the best description of the subject's dwelling style was provided by the appellant and further supported by the both parties' photographic evidence.

comparables located within the same assessment neighborhood code as the subject property. Based on the attached property characteristics sheets, the comparables are improved with class 2-34, split-level dwellings of brick or brick and frame exterior construction ranging in size from 1,422 to 1,877 square feet of above grade living area. The dwellings range in age from 56 to 58 years old. Each comparable has a lower level/partial basement with a recreation room. Two comparables have central air conditioning and either a 1-car or a 1.5-car garage. The comparables have improvement assessments that range from \$23,747 to \$32,086 or from \$16.70 to \$17.09 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$16.96 per square foot of above grade living area.

The appellant argued that the subject has been misclassified as a two-story dwelling when it is a split-level dwelling and should be classified as a class 2-34 property. In support of this argument, the appellant provided a photograph of the exterior of the subject dwelling depicting a split-level style dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,507. The subject property has an improvement assessment of \$35,617 or \$19.21 per square foot of above grade living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The board of review reported in its grid analysis that the comparables are improved with two dwellings, whereas the additional evidence including exterior photographs depicts comparables #1, #2 and #3 as split-level dwellings and comparable #4 as a two-story dwelling of frame and masonry exterior construction ranging in size from 1,504 to 1,908 square feet of living area, each reported to be class 2-07 properties. The dwellings range in age from 51 to 61 years old. Each comparable has a lower level/partial basement with a recreation room. Three comparables have central air conditioning, two comparables each have a fireplace and three comparables have either a 1-car or a 2.5-car garage. The comparables have improvement assessments that range from \$33,482 to \$36,653 or from \$19.21 to \$22.44 per square foot of above grade 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 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 a total of seven equity comparables for the Board's consideration. The Board gives less weight to appellant's comparable #3, as well as board of review comparables #2 and #3 due to their dissimilar dwelling sizes when compared to the subject dwelling. The Board

gives reduced weight to board of review comparable #4 due to its dissimilar design when compared to the subject.

The Board finds best evidence of assessment equity to be the parties' remaining comparables, which are similar to the subject in location, dwelling size, design, age and some features. These comparables have improvement assessments ranging from \$28,757 to \$36,539 or from \$17.03 to \$19.21 per square foot of above grade living area. The subject's improvement assessment of \$35,617 or \$19.21 per square foot of above grade living area falls within the range established by the best comparables in the record in terms of overall improvement assessment and equal to the comparable at the upper end of the range on a square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Based on this record, 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 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: November 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

Michael Dunn, by attorney:  
Donald T. Rubin  
Golan Christie Taglia, LLP  
70 West Madison Street  
Suite 1500  
Chicago, IL 60602

COUNTY

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