



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

APPELLANT: Shirley Pfenning
DOCKET NO.: 18-20551.001-R-1
PARCEL NO.: 05-35-105-002-0000

The parties of record before the Property Tax Appeal Board are Shirley Pfenning, the appellant, 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:

LAND: \$30,650
IMPR.: \$75,279
TOTAL: \$105,929

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 two-story dwelling of masonry exterior construction with 3,016 square feet of living area. The dwelling is approximately 55 years old. Features of the home include a basement, with finished area, one fireplace and a 1-car garage. The property has a 13,932 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 with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables, four of which are located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-78 dwellings of frame, masonry or frame and masonry exterior construction that range in size from 2,651 to 3,289 square feet of living

area. The homes range in age from 51 to 61 years old. Four comparables have partial basements, two with finished area and one comparable has no basement. Four comparables have central air conditioning, each comparable has one to four fireplaces and from a 2-car to a 3-car garage. The comparables have improvement assessments ranging from \$61,428 to \$86,890 or from \$23.10 to \$26.67 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$75,279 or \$24.96 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 \$116,967. The subject property has an improvement assessment of \$86,317 or \$28.62 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparables all located in a different assessment neighborhood codes than the subject property. The properties are improved with two-story class 2-78 dwellings of frame or masonry exterior construction that range in size from 3,145 to 3,485 square feet of living area. The homes are either 4 or 12 years old. Each comparable has full basement with finished area, central air conditioning, one or two fireplaces and a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$123,369 to \$165,147 or from \$35.40 to \$50.97 per square foot of living area. Based on this evidence, the board of review requested 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #5 along with the board of review comparables which are located outside the subject's assessment neighborhood code, lack a basement and/or are substantially newer in age when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining comparables which are similar to the subject in location, age, design, dwelling size but each of these properties includes central air conditioning and larger garage when compared to the subject property. These comparables had improvement assessments that ranged from \$68,316 to \$75,975 or from \$23.10 to \$24.96 per square foot of living area. The subject's improvement assessment of \$86,317 or \$28.62 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the comparables for differences from 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 assessment, commensurate with the request, 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:

October 19, 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

Shirley Pfenning, 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