



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

APPELLANT: Daniel Miller
DOCKET NO.: 18-20698.001-R-1
PARCEL NO.: 05-27-403-014-0000

The parties of record before the Property Tax Appeal Board are Daniel Miller, the appellant, by attorney Timothy E. Moran, 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 **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: \$24,392
IMPR.: \$83,103
TOTAL: \$107,495

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 stucco exterior construction with 2,220 square feet of living area. The dwelling is approximately 39 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, a fireplace and a two-car garage. The property has a 12,196 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 concerning the improvement. In support of this argument, the appellant submitted information on five equity comparables, three of which are located in the same neighborhood code as the subject. The comparables consist of two-story, class 2-78 dwellings, of masonry or frame and masonry exterior construction. The homes range in age from 29 to 62 years old and range in size from

2,100 to 2,485 square feet of living area. No data was provided by the appellant concerning the foundations/finished basements of the subject or comparable properties, but underlying printouts reveal that each of the comparables have a full basement, four of which have formal recreation rooms. Three comparables have central air conditioning and each comparable has one or two fireplaces and a two-car garage. The comparables have improvement assessments ranging from \$62,551 to \$75,076 or from \$25.17 to \$32.76 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$70,929 or \$31.95 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 \$107,495. The subject property has an improvement assessment of \$83,103 or \$37.43 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject; board of review comparable #3 is the same property as appellant's comparable #5. The comparables consist of two-story, class 2-78 dwellings, of masonry or frame and masonry exterior construction. The homes range in age from 29 to 54 years old and range in size from 2,155 to 2,694 square feet of living area. Each comparable has a full basement, two of which have formal recreation rooms. Each dwelling has central air conditioning, two fireplaces and a two-car garage. The comparables have improvement assessments ranging from \$70,598 to \$94,522 or from \$32.76 to \$37.19 per square foot of living area. Based on the foregoing 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables, with one common property among the parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3 and #4 due to differences in location, age and/or features when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #5 along with the board of review comparables, where there is a common property. The comparables are each similar to the subject in location and design and present varying degrees of similarity to the subject in age, dwelling size and/or features. These comparables had improvement assessments that ranged from \$62,551 to \$94,522 or from \$25.17 to \$37.19 per square foot of living area. The subject's improvement assessment of \$83,103 or \$37.43 per square foot of living area falls within the range established by the best comparables in this record

in terms of overall improvement assessment and slightly above the range on a per-square-foot basis which appears to be logical given that, but for the common comparable, the subject dwelling is newer than the remaining best comparables and would be expected to have a lesser level of depreciation and therefore a higher per-square-foot assessment. Based on this record and after considering appropriate adjustments to the best 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.

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

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