



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

APPELLANT: Thomas Cowan
DOCKET NO.: 18-21174.001-R-1
PARCEL NO.: 05-27-413-018-0000

The parties of record before the Property Tax Appeal Board are Thomas Cowan, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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: \$30,274
IMPR.: \$101,542
TOTAL: \$131,816

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 frame and masonry construction with 4,688 square feet of living area. The dwelling is approximately 81 years old. Features of the home include a full basement with a recreation room, one fireplace and a two-car garage. The property has a 15,137 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 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 comparables improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,913 to 4,471 square feet of living area. The homes range in age from 91 to 113 years old. Each property has a full or partial basement with two

having a recreation rooms, two comparables have central air conditioning, each property has one or two fireplaces, and each comparable has a 2-car or a 2.5-car garage. Each comparable has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$76,600 to \$78,586 or from \$17.49 to \$19.80 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$88,884.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,816. The subject property has an improvement assessment of \$101,542 or \$21.66 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 improved with two-story dwellings of frame and masonry exterior construction ranging in size from 3,574 to 4,232 square feet of living area. The homes range in age from 68 to 98 years old. Each property has a full or partial basement with three having recreation rooms, central air conditioning, one or two fireplaces, and a 1-car or a 2-car garage. Each comparable has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$99,240 to \$111,366 or from \$23.45 to \$30.00 per square foot of living area.

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 Board finds the best evidence of assessment equity to be comparables #2 and #3 submitted by the appellant and comparables #1 and #3 submitted by the board of review as these homes are most similar to the subject in size and age. These four comparables are relatively similar to the subject in features with the exception each has central air conditioning, while the subject does not, suggesting a downward adjustment to the comparables would be appropriate to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$76,600 to \$101,354 or from \$19.58 to \$25.25 per square foot of living area. The subject's improvement assessment of \$101,542 or \$21.66 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis. Less weight is given appellant's comparable #1 due to differences from the subject in age and the lack of a finished basement area. Less weight is given board of review comparables #2 and #4 due to differences from the subject in dwelling size. Based on this record 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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