



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

APPELLANT: Brian & Jennifer Lande
DOCKET NO.: 18-49971.001-R-1
PARCEL NO.: 05-31-406-017-0000

The parties of record before the Property Tax Appeal Board are Brian & Jennifer Lande, the appellants, 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: \$ 6,118
IMPR.: \$20,664
TOTAL: \$26,782

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story dwelling of masonry exterior construction with 1,214 square feet of living area. The dwelling is approximately 58 years old. Features of the home include a full unfinished basement. The property has a 5,320 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants filed the appeal based on a contention of law contending the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellants disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-23084.001-R-1. In that appeal the Property Tax Appeal Board issued a

decision lowering the assessment of the subject property to \$22,414 based on equity and the weight of the evidence submitted by the parties. The appellants reported in the Residential Appeal petition that the property is not owner-occupied.

The appellants did not provide a copy of the 2018 final decision issued by the Cook County Board of Review, but the appellants' Residential Appeal petition reported that the total assessment for the subject property was \$28,897 with an improvement assessment of \$23,413 or \$30.49 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 \$26,782.¹ In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the same neighborhood code as the subject. The comparables are improved with class 2-03 dwellings of masonry exterior construction that range in size from 1,115 to 1,214 square feet of living area and in age from 56 to 64 years old. Each comparable has an unfinished full or partial basement. Two comparables each have central air conditioning and one comparable has a two-car garage. These properties have improvement assessments ranging from \$22,846 to \$24,135 and from \$19.35 to \$20.96 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

The board of review submission also indicated that no township equalization factor was applied by county assessment officials in 2018.

Conclusion of Law

The appellants raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

¹ The board of review and appellants disagreed on the subject's assessment. The appellants did not refute the assessment provided by the board of review disclosed in the Board of Review Notes on Appeal. Therefore, the Board will use the board of review assessment in its decision.

The record indicates the subject property is not an owner-occupied dwelling, which is a prerequisite under section 16-185 of the Property Tax Code. For this reason, the Property Tax Appeal Board finds that the appellants' request that the assessment of the subject property as determined by the Board for 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code is without merit. Additionally, the board of review comparables support the subject's assessment.

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:

April 19, 2022



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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