



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

APPELLANT: Gerri Wiley
DOCKET NO.: 19-22343.001-R-1 through 19-22343.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Gerri Wiley, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-22343.001-R-1	05-33-402-040-0000	6,500	27,690	\$34,190
19-22343.002-R-1	05-33-402-041-0000	6,500	27,690	\$34,190

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 2019 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 exterior construction with 2,465 square feet of living area. The dwelling is approximately 69 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces, and a 2-car garage. The property's two parcels have a combined 6,500 square foot site and are located in Wilmette, New Trier Township, Cook County. The property is a Class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.¹

The appellant submitted a copy of the final decision of the Cook County Board of Review dated November 22, 2019 for the 2019 assessment year concerning the two parcels which depicts total

¹ The board of review's grid analysis included the subject's property information for only one of the two parcels. Therefore, the Board finds for this decision the best evidence of the subject's property characteristics and assessment information was provided within the appellant's evidence.

land and improvement assessments of \$34,190 for each of the two parcels identified as PIN #05-33-402-040-0000 and PIN #05-33-402-041-0000. The attorney for the appellant also submitted a "Residential Appeal" with a "Comparable Sales/Assessment Grid Analysis", "Addendum to Petition" showing a separate listing of each individual parcel's land and improvement assessments, a copy of the final decision of the board of review for the 2019 tax year, and a supplemental brief.

The appellant contends assessment inequity as the basis of the appeal for the improvement situated on both parcels. In support of this improvement inequity argument, the appellant submitted information on four equity comparable properties located within the same neighborhood code as the subject. The comparables are improved with Class 2-06 dwellings of frame or frame and masonry exterior construction ranging in size from 2,841 to 3,084 square feet of living area. The dwellings range in age from 93 to 103 years old. Each comparable has a partial or full basement with one having finished area, central air conditioning, and either a 2-car or a 2.5-car garage. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$55,431 to \$63,622 or from \$19.51 to \$20.63 per square foot of living area.

The appellant's attorney disclosed within the "Addendum to Petition" the improvement assessments for each parcel of \$27,690. The combined improvement assessment for both parcels is \$55,380 or \$22.47 per square foot of living area. The appellant's attorney requested a reduction in the improvement assessments of \$24,662 PIN #05-33-402-040-0000 and \$24,663 for PIN #05-33-402-041-0000. Based on the evidence, the appellant requested a combined reduction in the subject's improvement assessments for both parcels of \$49,325 or \$20.01 per square foot of living area.

The board of review submitted its "Board of Review - Notes on Appeal" form for both parcels. However, there are only three comparables because the board of review comparable #1 is the other PIN associated with the subject property. In support of its contention of the correct assessment, the board of review submitted information on comparables #2 through #4 that are located within the same neighborhood code as the subject property. The comparables are improved with Class 2-06 dwellings of frame exterior construction ranging in size from 2,350 to 2,688 square feet of living area. The comparables range in age from 71 to 92 years old. Each comparable has a partial or full basement with one having finished area and a two-car garage. Two comparables have central air conditioning, and one comparable has a fireplace. The three comparables have improvement assessments ranging from \$54,497 to \$61,102 or from \$22.73 to \$25.00 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The appellant 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 comparables for the Board's consideration. Except for the board of review comparable #4, none of the comparables are truly similar to the subject property due to their considerably older ages and the appellant's comparables considerably larger dwelling sizes. The Board finds the board of review comparable #4 is the only comparable contained in this record that is truly similar to the subject in age and other property characteristics. However, this comparable is also larger in dwelling size when compared to the property. Both parties' comparables have improvement assessments ranging from \$54,497 to \$63,622 or from \$19.51 to \$25.00 per square foot of living area. The subject's improvement assessment of \$55,380 or \$22.47 per square foot of living area falls below the range established by both parties' comparables on an overall basis and within the range on a per-square foot basis. After considering adjustments to the comparables for differences when compared to the subject, such as older ages and larger dwelling sizes, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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: January 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

Gerri Wiley, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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