



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

APPELLANT: Lawrance Spear  
DOCKET NO.: 19-24279.001-R-1  
PARCEL NO.: 05-31-408-052-0000

The parties of record before the Property Tax Appeal Board are Lawrance Spear, the appellant; 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:** \$14,153  
**IMPR.:** \$30,608  
**TOTAL:** \$44,761

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 multi-level dwelling of masonry construction with 1,452 square feet of living area. The dwelling is 63 years old. Features of the home include a partial finished basement, central air conditioning and a two-car garage. The property has a 10,484 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables were located within ½ block of the subject. The comparables consist of one-story dwellings of masonry construction that are each 63 years old and feature a partial basement and air conditioning. Two comparables are described as having a 600 square foot garage. The comparables contained either 1,431 or 1,424 square feet of living area. The

comparables had improvement assessments ranging from \$21,581 to \$21,775 or from \$23.15 to \$25.10 per square foot of living area. Based on this evidence, the appellant requested a reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,761. The subject property has an improvement assessment of \$30,608 or \$21.08 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 located on the same block as the subject consisting of multi-level dwellings of masonry construction, each 63 years old. The comparables ranged in size from 1,222 to 1,409 square feet of living area and each has a partial finished basement, air conditioning and a two or two and one-half car garage. The comparables had improvement assessments ranging from \$27,006 to \$33,164 or from \$21.92 to \$23.54 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal evidence critiquing the location of the board of review's comparables.

### **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 best evidence of assessment equity in this record to be the board of review's comparables, which are very similar to the subject in design, age, exterior construction, size and most features. The appellant's comparables were given less weight in the Board's analysis based on their dissimilar design when compared to the subject. The most similar comparables had improvement assessments that ranged from \$27,006 to \$33,164 or from \$21.92 to \$23.54 per square foot of living area. The subject's improvement assessment of \$30,608 or \$21.08 per square foot of living area falls within the range established by the most similar comparables in this record on a total improvement assessment basis and below the comparables on a per-square-foot basis.

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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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 presented.

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: May 18, 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

Lawrance Spear  
3147 Wilmette Ave  
Wilmette, IL 60091

COUNTY

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