



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

APPELLANT: Katherine aka Connie Falcone
DOCKET NO.: 19-25155.001-R-1
PARCEL NO.: 05-29-307-002-0000

The parties of record before the Property Tax Appeal Board are Katherine aka Connie Falcone, the appellant, by attorney Kevin B. Hynes, of O'Keefe Lyons & Hynes, 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 **A Reduction** 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: \$84,234
IMPR.: \$140,099
TOTAL: \$224,333

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 2-story dwelling of masonry exterior construction with 7,362 square feet of living area. The dwelling is approximately 92 years old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces, four full bathrooms and one half bathroom, and a 2-car garage. The property has a 48,134 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-09 dwellings of masonry, stucco, or frame and masonry exterior construction ranging in size from 7,291 to 8,363 square feet of living area. The

dwelling range in age from 23 to 87 years old. Each home has a basement, one of which has finished area, two to four fireplaces, three to six full bathrooms, and one or two half bathrooms. Three comparables each have a 2-car, a 2.5-car, or a 3-car garage and three comparables have central air conditioning. The comparables have improvement assessments ranging from \$122,114 to \$171,090 to \$16.15 to \$20.46 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$248,235. The subject property has an improvement assessment of \$164,001 or \$22.28 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 within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-09 dwellings of masonry exterior construction ranging in size from 5,533 to 5,917 square feet of living area. The dwellings range in age from 65 to 92 years old. Each home has a basement, three of which have finished area, central air conditioning, one to four fireplaces, three to six full bathrooms, one or two half bathrooms, and a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$131,511 to \$141,843 or from \$23.36 to \$25.64 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant presented a proposed stipulation reducing the subject's assessment to \$216,750, which the appellant argued is the amount of the subject's assessment for the 2020 tax year.

The board of review rejected the appellant's offer, contending that the subject's assessment was reduced for the 2020 tax year as a result of the COVID-19 pandemic which did not affect property values in 2019.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables, which are significantly smaller homes than the subject dwelling. The Board gives less weight to the appellant's comparables #1 and #3, due to substantial differences from the subject in dwelling size, age, central air conditioning amenity, and/or garage amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #4, which are similar to the subject in dwelling size, location, and features, although these

comparables are newer homes with more bathrooms than the subject and one comparable has finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments of \$122,114 and \$146,502 or of \$16.15 and \$20.09 per square foot of living area. The subject's improvement assessment of \$164,001 or \$22.28 per square foot of living area above the best comparables in this record and appears to be excessive. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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: June 27, 2023



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

Katherine aka Connie Falcone, by attorney:
Kevin B. Hynes
O'Keefe Lyons & Hynes, LLC
30 North LaSalle Street
Suite 4100
Chicago, IL 60602

COUNTY

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