



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

APPELLANT: Shoshana Cooper
DOCKET NO.: 20-31322.001-R-1
PARCEL NO.: 05-31-424-001-0000

The parties of record before the Property Tax Appeal Board are Shoshana Cooper, 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 **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: \$11,469
IMPR.: \$33,200
TOTAL: \$44,669

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 2020 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 exterior construction with 2,228 square feet of living area. The dwelling is approximately 57 years old. Features of the home include a partial basement with finished area, central air conditioning, one fireplace and a 2-car garage. The property has an 8,496 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 with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same neighborhood code as the subject and from 0.1 to 0.7 miles from the subject property. The comparables are improved with class 2-34 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,946 to 2,400 square feet of living area. The dwellings range in age 56 to 61 years old and have partial basements

with finished area. Each comparable has central air conditioning, one fireplace, and either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$28,334 to \$33,382 or from \$13.91 to \$15.56 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$32,306 or \$14.50 per square foot of living area.

In a written statement, the appellant stated that the subject property is inequitably assessed and overvalued in comparison to the appellant's four comparable properties. In support of this assertion, the appellant provided a table of the comparables' 2018 to 2020 assessment reductions attributed to their 2019 appeals, and pointed out that during this same time period, the subject property received a 16% increase in its assessment. Furthermore, the appellant argued the subject property had received no major remodeling over the last 10 years in contrast to the appellant's comparable #1 and provided as evidence photographs for the subject from 2008 and photographs of the appellant's comparable #1 from 2020 as a comparison of the condition between the two properties. For these reasons, the appellant requested a reduction in the subject's total assessment no greater than \$43,775.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,316. The subject has an improvement assessment of \$43,847 or \$19.68 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 neighborhood code as the subject. Three comparables are located a quarter of a mile from the subject property. The comparables are improved with class 2-34 multi-level dwellings of masonry or frame and masonry exterior construction ranging in size from 1,215 to 2,611 square feet of living area. The dwellings range in age from 38 to 63 years old and have partial basements with finished area. Each comparable has central air conditioning, one comparable has a fireplace, and three comparables have either a 1-car or a 3-car garage. The comparables have improvement assessments ranging from \$25,490 to \$60,039 or from \$20.98 to \$24.87 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the board of review comparables due to differences in their dwelling size, age, or lack of a garage.

The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables are most similar in overall property characteristics to the subject. However, appellant's comparables #3 and #4 require upward adjustments due to their smaller dwelling or garage sizes to make them more equivalent to the subject. These four comparables have improvement assessments ranging from \$28,334 to \$33,382 or from \$13.91 to \$15.56 per square foot of living area. The subject's improvement assessment of \$43,847 or \$19.68 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to 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 improvement assessment 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:

August 23, 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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