FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lorri Gerdeman
DOCKET NO.: 21-20555.001-R-1
PARCEL NO.: 05-27-309-026-0000

The parties of record before the Property Tax Appeal Board are Lorri Gerdeman, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:	$18,240
IMPR.:	$46,747
TOTAL:	$64,987

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 2021 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 frame and masonry exterior construction with 2,379 square feet of living area. The dwelling is approximately 80 years old. Features of the home include a concrete slab foundation, central air conditioning, one fireplace and a 1-car garage. The property has an approximately 7,600 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-06 dwellings of frame exterior construction ranging in size from 2,478 to 2,646 square feet of living area. The homes range in age from 79 to 128 years old. Each comparable has a partial basement, central air conditioning, one or two fireplaces and a 1-car or a 2-car garage. The comparables have improvement assessments ranging from $45,909 to $49,377 or from $18.16 to $18.97 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $43,916 or $18.46 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 $64,987. The subject property has an improvement assessment of $46,747 or $19.65 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 in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-05 or 2-06 dwellings of frame and masonry exterior construction ranging in size from 2,146 to 2,878 square feet of living area. The homes range in age from 82 to 96 years old. Each comparable has a full or partial basement and one or two fireplaces. Two dwellings have central air conditioning and two properties have either a 1-car or a 2-car garage. Comparable #2 has "other improvements" not further described. The comparables have improvement assessments ranging from $49,274 to $69,455 or from $20.95 to $24.77 per square foot of living area.

The board of review grid analysis also reported the subject property sold in August 2018 for a price of $765,000 and in its Notes indicated the subject's 2021 market value based on assessment falls below the 2018 purchase price. Based on this evidence, the board of review requested the subject's 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 eight equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #3 and #4 along with board of review comparables #1, #2 and #3 which are less similar to the subject in age and/or dwelling size than other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparables #1 and #2 as well as board of review comparable #4 which are more similar to the subject in location, age, dwelling size and some other features. These best comparables have improvement assessments ranging from $47,113 to $49,274 or from $18.16 to $22.96 per square foot of living area. The subject's improvement assessment of $46,747 or $19.65 per square foot of living area falls below the range established by the best comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. Given the subject's concrete slab foundation when compared to the basement foundations for the best comparables in the record, a lower overall improvement assessment appears logical. Therefore, after considering appropriate adjustments to the comparables for differences from the subject, 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.

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:

C E R T I F I C A T I O N

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 15, 2025

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

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