



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

APPELLANT: Eun J. Lee
DOCKET NO.: 21-20726.001-R-1
PARCEL NO.: 05-32-202-050-0000

The parties of record before the Property Tax Appeal Board are Eun J. Lee, 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: \$10,887
IMPR.: \$28,672
TOTAL: \$39,559

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 1-story dwelling of frame and masonry exterior construction with 1,230 square feet of living area that is reported to be approximately 64 years old. Features of the home include a basement with finished area,¹ one full bathroom, central air conditioning, one fireplace, and a 1-car garage. The property has an approximately 8,710 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The appellant reports that the subject has an unfinished basement while the board of review disclosed that the subject has a basement with a formal recreation room. The Board finds that the more probative evidence regarding the subject's basement was submitted by the board of review which was furnished by the assessor's office and not refuted by the appellant via a rebuttal filing.

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 2-03 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,204 to 1,318 square feet of living area and ranging in age from 56 to 68 years old. Each comparable is reported to have a full or partial unfinished basement, one full bathroom, central air conditioning, and a 1-car or a 2-car garage. One comparable has a fireplace. The comparables have improvement assessments ranging from \$25,857 to \$29,383 or from \$21.48 to \$22.29 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,559. The subject property has an improvement assessment of \$28,672 or \$23.31 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 1-story or 1.5-story class 2-03 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,140 to 1,240 square feet of living area and ranging in age from 59 to 64 years old. Each comparable has a full basement, with two having finished area. Each comparable also has central air conditioning and a 2-car or a 2.5-car garage. Two homes each have one fireplace. The comparables either have one full bathroom or one full and one half bath. The comparables have improvement assessments ranging from \$28,428 to \$29,447 or from \$23.75 to \$24.94 per square foot of living area.

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 parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to each of the appellant's comparables and board of review comparables #3 and #4 all of which lack finished basement area, dissimilar from the subject's recreation room in the basement.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are similar to the subject in finished basement area, as well as being similar to the subject dwelling in location, age, design, dwelling size, and features. These comparables have improvement assessments of \$29,111 and \$29,447 or \$24.42 and \$23.75 per square foot of living area, respectively. The subject's improvement assessment of \$28,672 or \$23.31 per square foot of living area falls below the range established by the two best comparables in this record in terms of overall improvement assessment as well as on a per square foot of living area basis.

Therefore, after considering 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: _____

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:

October 15, 2024



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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