



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

APPELLANT: Michael Tobin
DOCKET NO.: 21-21006.001-R-1
PARCEL NO.: 05-34-209-014-0000

The parties of record before the Property Tax Appeal Board are Michael Tobin, 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 **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: \$29,700
IMPR.: \$87,412
TOTAL: \$117,112

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 stucco exterior construction with 4,322 square feet of living area. The dwelling is approximately 98 years old. Features of the home include a partial basement with finished area, central air conditioning, three fireplaces, and a 2-car garage. The property has a 13,500 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 assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparables are class 2-06 properties improved with dwellings of stucco exterior construction that range in size from 3,647 to 4,090 square feet of living area and range in age from 106 to 123

years old. Each comparable has a partial or full unfinished basement, central air conditioning, and a 2-car or a 2.5-car garage. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$71,168 to \$85,100 or from \$19.51 to \$20.89 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$87,412 or \$20.22 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 \$124,265. The subject property has an improvement assessment of \$94,565 or \$21.88 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 with the same assessment neighborhood code as the subject. The comparables are class 2-06 properties improved with 2-story dwellings of stucco, frame, or masonry exterior construction ranging in size from 3,353 to 3,916 square feet of living area and ranging in age from 99 to 110 years old. Each comparable features a full or partial basement, three of which have a formal recreation room. Each comparable also has central air conditioning, one or two fireplaces, and a 2-car, a 2.5-car, or a 3-car garage. The comparables have improvement assessments ranging from \$87,695 to \$161,348 or from \$25.02 to \$41.20 per square foot of living area.

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 eight equity comparables for the Board's consideration. The Board gives less weight to appellant's comparable #1 and board of review comparables #2, #3, and #4, all of which have significantly smaller dwelling sizes relative to the subject dwelling. Additionally, the Board gives less weight to board of review comparable #1 which appears to be an outlier based on its considerably higher improvement assessment relative to the remaining improvement assessments in this record.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3, and #4 which are more similar to the subject in dwelling size and have varying degrees of similarity in age and features. These best comparables in the record have improvement assessments ranging from \$76,890 to \$85,100 or from \$19.66 to \$20.89 per square foot of living area. The subject's improvement assessment of \$94,565 or \$21.88 per square foot of living area is above the range established by the best comparables in the record both in terms of overall improvement assessment and on a per square foot of living area basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant has demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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: _____

November 19, 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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