



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

APPELLANT: Bruce Armstrong  
DOCKET NO.: 21-21296.001-R-1  
PARCEL NO.: 05-27-407-004-0000

The parties of record before the Property Tax Appeal Board are Bruce Armstrong, the appellant, by Amy C. Floyd, attorney at law 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 **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:** \$35,712  
**IMPR.:** \$51,025  
**TOTAL:** \$86,737

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 is improved with a two-story dwelling of stucco exterior construction containing 2,666 square feet of living area. The dwelling is approximately 95 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, one fireplace, 2½ bathrooms, and a 2-car garage. The property has a 14,880 square foot site 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 regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-06 properties improved with two-story dwellings of masonry or stucco exterior construction that range in size from 2,240 to 3,164 square feet of living area. The homes range in age from 96 to 105 years old. Each comparable has a full or partial basement and one or two fireplaces. The comparables have two or three full bathrooms and two

comparables have an additional one or two half bathrooms. One comparable has central air conditioning. The appellant did not disclose whether the comparables have garages. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$38,662 to \$42,520 or from \$13.44 to \$17.37 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$42,763.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,737. The subject property has an improvement assessment of \$51,025 or \$19.14 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables composed of class 2-06 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,412 to 4,193 square feet of living area. The homes range in age from 90 to 99 years old. Each comparable has a full or partial basement with one having finished area, one fireplace, and 1½, 2½ or 3½ bathrooms. One comparable has central air conditioning and two comparables have a 2-car garage. These properties have the same neighborhood code as the subject property. Their improvement assessments range from \$46,539 to \$92,581 or from \$19.29 to \$22.08 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 information on seven equity comparables to support their respective positions. The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparables #1 and #2 which are most similar to the subject dwelling in size and relatively similar to the subject in features with the primary exception being that none have central air conditioning, a feature of the subject property, necessitating upward adjustments to make them more equivalent to the subject. These three comparables have improvement assessments that range from \$42,127 to \$61,507 or from \$14.94 to \$21.37 per square foot of living area. The subject's improvement assessment of \$51,025 or \$19.14 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given the remaining comparables submitted by the parties due to differences from the subject dwelling in size. Based on this record 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.

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Chairman

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Member

Member

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Member

Member

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Member

Member

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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: March 18, 2025

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Clerk of the Property Tax Appeal Board

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

Bruce Armstrong, by attorney:  
Amy C. Floyd  
Attorney at Law  
57 E. Delaware  
#3101  
Chicago, IL 60611

COUNTY

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