



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

APPELLANT: David Ennis
DOCKET NO.: 21-21302.001-R-1
PARCEL NO.: 05-33-201-029-0000

The parties of record before the Property Tax Appeal Board are David Ennis, 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: \$20,680
IMPR.: \$40,736
TOTAL: \$61,416

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 masonry exterior construction containing 2,144 square feet of living area. The dwelling is approximately 97 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, one fireplace, two full bathrooms, two half bathrooms, and a 3-car garage. The property has a 10,340 square foot site located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-05 properties improved with two-story dwellings of frame or stucco exterior construction that range in size from 1,732 to 2,034 square feet of living area. The homes range in age from 95 to 105 years old. Each comparable has a full basement, one

fireplace, and 1½ or 2½ bathrooms. Two comparables have central air conditioning. The appellant did not disclose whether the comparables have basement finish and/or garages. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$14,390 to \$30,676 or from \$7.14 to \$15.08 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$30,552.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,416. The subject property has an improvement assessment of \$40,736 or \$19.00 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 2-05 properties improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 1,840 to 2,114 square feet of living area. The homes range in age from 81 to 126 years old. Each property has a full or partial basement with two having finished area, 2 or 2½ bathrooms, and a 2-car or a 2½-car garage. Two comparables have central air conditioning and one fireplace. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$37,680 to \$50,760 or from \$19.79 to \$24.01 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 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 with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to the appellant's comparables due to the fact the appellant did not disclose whether his comparables have garages, as does the subject, nor did the appellant identify whether or not the comparables have finished basement area, as does the subject, which prevents the Board from more accurately determining the degree of similarity of the comparables to the subject. The Board finds the board of review presented a more complete description of its comparables than did the appellant allowing this Board more precisely determine their degree of similarity to the subject. Based on this record the Board gives more weight to the board of review comparables. The Board finds the board of review comparables have fewer bathrooms than the subject and smaller garages than the subject, necessitating upward adjustments to make the comparables more equivalent to the subject for these differences. Additionally, comparable #3 has no central air conditioning and no fireplace, dissimilar to the subject, necessitating upward adjustments to make this comparable more equivalent to the subject for these differences. Nevertheless, the board of review comparables have improvement assessments that range from \$37,680 to \$50,760 or from \$19.79 to \$24.01 per square foot of living area. The subject's improvement assessment of \$40,736 or \$19.00 per square foot of living area falls within

the range of the total improvement assessments but below the range on a per square foot of living area basis as established by the best comparables in this record. 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.

Chairman

Member

Member

Member

Member

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: March 18, 2025

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

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