



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

APPELLANT: Jeff Lyman
DOCKET NO.: 21-21382.001-R-1
PARCEL NO.: 05-28-221-006-0000

The parties of record before the Property Tax Appeal Board are Jeff Lyman, the appellant, by Noah J. Schmidt, attorney-at-law of Schmidt Salzman & Moran, Ltd. 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: \$42,460
IMPR.: \$122,885
TOTAL: \$165,345

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 frame and masonry exterior construction containing 5,464 square feet of living area. The dwelling is approximately 98 years old. Features of the property include a full basement with a recreation room, central air conditioning, three fireplaces, four full bathrooms, two half bathrooms, and a 4-car garage. The property has a 19,300 square foot site located in Kenilworth, New Trier Township, Cook County. The subject is classified as a class 2-09 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 five equity comparables consisting of class 2-09 properties improved with two-story dwellings of masonry, stucco, or frame and masonry exterior construction that range in size from 5,169 to 5,979 square

feet of living area. The dwellings range in age from 92 to 112 years old. Each comparable has a full or partial basement with two having finished area, one to five fireplaces, 4½ bathrooms, and a 3-car garage. Three comparables have central air conditioning.¹ The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments ranged from \$92,793 to \$121,306 or from \$17.95 to \$21.01 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$114,033.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,345. The subject property has an improvement assessment of \$122,885 or \$22.49 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 with the same classification code and neighborhood code as the subject property. The comparables are improved with two-story dwellings of masonry or stucco exterior construction that range in size from 5,867 to 7,468 square feet of living area and in age from 1 to 95 years old. Each comparable has a full basement with a formal recreation room, central air conditioning, three or five fireplaces, 4½ or 6½ bathrooms, and a 2-car, 2.5-car. or 3-car garage. These properties have improvement assessments that range from \$175,199 to \$196,368 or from \$23.46 to \$33.47 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 eight 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 comparables submitted by the board of review due to differences from the subject property in age and/or dwelling size. The Board finds the best evidence of assessment equity to be the appellant's comparables that are more similar to the subject property in dwelling size and age than are the comparables submitted by the board of review. The appellant's comparables have varying degrees of similarity to the subject property in features. Each comparable has one less ½ bathroom than the subject and a smaller garage than the subject requiring upward adjustments to make them more equivalent to the subject property for these differences. Comparables #1, #2 and #5 have unfinished basements, unlike the subject; comparable #5 has a partial basement inferior to the subject's full basement; comparables #2 and #3 lack central air conditioning which is a feature of the subject; and comparables #1, #3, and #5 have one or two fewer fireplaces than the subject, indicating these comparables would require upward adjustments to make them more equivalent to the subject for these differences.

¹ The appellant submitted copies of the Cook County Assessor's Office Property Details sheets for the comparables from which descriptive information was obtained.

Conversely, appellant's comparable #4 has two more fireplaces than the subject indicating that a downward adjustment for this difference would be appropriate. The appellant's comparables have improvement assessments that range from \$92,793 to \$121,306 or from \$17.95 to \$21.01 per square foot of living area. The subject's improvement assessment of \$122,885 or \$22.49 per square foot of living area falls above the range established by the best comparables in this record, which appears proper given the appropriate adjustments to the comparables due to differences from the subject property in features. 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

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: _____

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jeff Lyman, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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