FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ram Thawani
DOCKET NO.: 21-21425.001-R-1
PARCEL NO.: 05-30-302-019-0000

The parties of record before the Property Tax Appeal Board are Ram Thawani, the appellant, by attorney Noah J. Schmidt, 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:	$9,660
IMPR.:	$43,267
TOTAL:	$52,927

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 two-story dwelling of frame and masonry exterior construction with 3,106 square feet of living area. The dwelling is approximately 50 years old. Features of the home include a partial unfinished basement, 2½ bathrooms, central air conditioning, one fireplace, and a two-car garage. The property has an 8,400 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables[1] located in the same neighborhood code as the subject. The appellant supplied property characteristics printouts with additional data concerning basement, basement finish and

[1] For ease of reference, the Board has renumbered the last property to comparable #5.

half-bath features which have been added for clarity and a dwelling size error has also been corrected for comparable #2. The comparables consist of class 2-78 two-story dwellings of frame, masonry, or frame and masonry exterior construction. The dwellings range in age from 9 to 63 years old and range in size from 1,422 to 3,219 square feet of living area. The comparables have full or partial basements, two of which have formal recreation rooms. The homes have 2½ to 3½ bathrooms and a two-car garage. Three homes have central air conditioning and four comparables each have a fireplace. The comparables have improvement assessments ranging from $24,053 to $41,892 or from $7.47 to $13.45 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of $35,470 or $11.42 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 $52,927. The subject property has an improvement assessment of $43,267 or $13.93 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 neighborhood code and either in the same block or within ¼ of a mile from the subject. The comparables consist of class 2-78 two-story dwellings of frame and masonry exterior construction that are 48 to 55 years old. The homes range in size from 2,478 to 2,853 square feet of living area. Each comparable has a full or partial basement, one of which has a formal recreation room, 2½ or 3 bathrooms, central air conditioning, a fireplace, and a two-car garage. The comparables have improvement assessments ranging from $42,037 to $44,524 or from $15.31 to $17.08 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1 and #2 as well as board of review comparables #2, #3 and #4, due to differences in age and/or dwelling size when compared to the subject property.

The Board finds the best evidence of assessment equity in the record to be appellant's comparables #3, #4 and #5 along with board of review comparable #1, which are each relatively similar to the subject in location, age, dwelling size, foundation type, fireplace and/or garage

amenities. Adjustments for differences in age, bathroom count, dwelling size, and basement size are necessary when compared to the subject to make these comparables more equivalent to the subject. These comparables have improvement assessments ranging from $34,252 to $43,687 or from $11.42 to $15.31 per square foot of living area. The subject's improvement assessment of $43,267 or $13.93 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, 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:

C E R T I F I C A T I O N

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

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

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