



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

APPELLANT: Mark Buckley  
DOCKET NO.: 21-24874.001-R-1  
PARCEL NO.: 05-27-305-027-0000

The parties of record before the Property Tax Appeal Board are Mark Buckley, the appellant, by Christopher Wojcicki, of Wojcicki Law, in Schaumburg, 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:** \$29,568  
**IMPR.:** \$81,870  
**TOTAL:** \$111,438

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 masonry exterior construction with 3,982 square feet of living area. The dwelling is approximately 93 years old. Features of the home include a full basement with a formal recreation room, 4½ bathrooms, one fireplace, and a two-car garage. The property has a 12,320 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 both overvaluation and assessment inequity concerning the improvement as the bases of the appeal. In accordance with the Board's procedural rules, an Incomplete Checklist was issued as the Sec. V grid analysis included only two sales, contrary to recommendations of the procedural rules to have at least three sales. The appellant did not respond to the Board's notification and the matter proceeded based on the assessment equity

evidence provided as this information was sufficient to meet the burden of going forward. (86 Ill.Admin.Code §1910.63(b)).

On this record and in support of the inequity argument, the appellant submitted information on five equity comparables located in the same neighborhood code and from .22 to .72 of a mile from the subject. The appellant supplied property characteristics printouts for the subject and three of the comparables. The comparables consist of class 2-06, three of which are identified as two-story dwellings, in the printouts. The homes each are of masonry exterior construction. The dwellings range in age from 96 to 112 years old and range in size from 2,819 to 4,235 square feet of living area. Each comparable has a full or partial basement with a formal recreation room, 3 or 4 bathrooms and each comparable has 1 or 2 half-baths. Three comparables have central air conditioning. Each comparable has one or two fireplaces and either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$42,127 to \$73,775 or from \$13.44 to \$17.42 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$61,561 or \$15.46 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 \$111,438. The subject property has an improvement assessment of \$81,870 or \$20.56 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 the subarea or within ¼ of a mile from the subject. The comparables consist of class 2-06 two-story dwellings of masonry exterior construction that are 91 to 109 years old. The homes range in size from 3,805 to 4,544 square feet of living area. Each comparable has a full or partial basement, three of which have formal recreation rooms, 2 or 3 bathrooms and 1 or 2 half-baths. Three comparables each have central air conditioning and each comparable has one or two fireplaces. Three comparables each have a two-car garage. The comparables have improvement assessments ranging from \$86,758 to \$113,645 or from \$21.74 to \$25.01 per square foot of living area.

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

### **Conclusion of Law**

As a preliminary matter, the Board recognizes that the appellant's counsel submitted a brief along with two charts, one depicting the equity comparables (also set forth in Section V) and one purporting to depict five comparable sales. However, the market value chart lacks numerous characteristics, such as basement, basement finish, bathroom count, air conditioning, fireplace and/or garage amenity, which are necessary for the Board to make a reasoned analysis of the comparability of the properties to the subject. More importantly, the use of this chart fails to comply with the Board's procedural rules that require use of the Board's published forms. (86 Ill.Admin.Code §1910.80). Due to non-compliance with the Board's procedural rules and failure to respond to the Incomplete Checklist to provide the missing comparable sales data, these five purported sales set forth briefly in a chart have not been analyzed in this decision.

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. Eight of the nine comparables are older than the subject dwelling. The Board has given reduced weight to the appellant's comparables #1, #2 and #3 as well as board of review comparable #2, due to substantial difference in dwelling size of approximately 14% to 29% when compared to the subject. The Board has given reduced weight to board of review comparable #1, due to an unfinished basement when compared to the subject.

The Board finds the best evidence of assessment equity in the record are appellant's comparables #4 and #5 along with board of review comparables #3 and #4, which are each more similar to the subject in dwelling size, finished basement, and some features. Three of the best comparables necessitate upward adjustments for inferior bathrooms count and three of these best comparables require downward adjustments for superior air conditioning feature when compared to the subject. The board of review comparables each have a superior fireplace count requiring a downward adjustment and board of review comparable #4 needs an upward adjustment for the lack of a garage in order to make the property more equivalent to the subject. These comparables have improvement assessments ranging from \$62,873 to \$87,945 or from \$17.41 to \$23.11 per square foot of living area. The subject's improvement assessment of \$81,870 or \$20.56 per square foot of living area is 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.

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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

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