



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

APPELLANT: Michael Ankin  
DOCKET NO.: 21-25079.001-R-1  
PARCEL NO.: 05-31-408-173-0000

The parties of record before the Property Tax Appeal Board are Michael Ankin, the appellant, by attorney Abby L. Strauss of Schiller Law P.C. 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 **a reduction** 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:** \$16,834  
**IMPR.:** \$70,450  
**TOTAL:** \$87,284

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 5,317 square feet of living area. The dwelling is approximately 32 years old. The home features a full unfinished basement, central air conditioning, three full bathrooms, one half bathroom, three fireplaces and a two-car garage. The property has a 12,470 square foot site and is located in Wilmette, 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that have the property classification code as the subject, none of which have the same assessment neighborhood code as the subject property. The comparable properties are located in Glencoe and are improved with dwellings of frame and masonry exterior construction

ranging in size from 5,110 to 5,256 square feet of living area. The dwellings are from 83 to 128 years old. The comparables each have a full or partial basement. No data was provided by the appellant concerning finished basement area. Each comparable has central air conditioning, two to five full bathrooms, one to four fireplaces and either a two-car or a three-car garage. The comparables have improvement assessments that range from \$34,787 to \$67,688 or from \$6.68 to \$12.88 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$55,031 or \$10.35 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 \$102,805. The subject property has an improvement assessment of \$85,971 or \$16.17 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on one equity comparable that has the same assessment neighborhood code and property classification code as the subject. The comparable property is located in Wilmette and is improved with two-story dwelling of stucco exterior construction containing 5,192 square feet of living area. The dwelling is 28 years old and has a partial unfinished basement, central air conditioning, three full bathrooms, one half bathroom, a fireplace and a two-car garage. The board of review disclosed the property has other improvements but did not provide a description of these improvements. The comparable has an assessment of \$69,286 or \$13.34 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that board of review only provided one comparable and it has a stucco exterior, whereas the subject has a frame and masonry exterior.

### **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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The parties submitted a total of five comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables which are located in a different city than the subject and have dwellings that are substantially older than the subject dwelling.

The Board finds on this limited record, the best evidence of assessment equity to be board of review's comparable #1, which is most similar to the subject in location, dwelling size, design, age and some features. This comparable has an improvement assessment of \$69,286 or \$13.34 per square foot of living area. The subject's improvement assessment of \$85,971 or \$16.17 per square foot of living area is greater than the most similar comparable in the record. After

considering adjustments to the best comparable for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment is warranted.

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

Michael Ankin, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

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