



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

APPELLANT: Jeff Mills
DOCKET NO.: 21-25163.001-R-1
PARCEL NO.: 05-28-304-044-0000

The parties of record before the Property Tax Appeal Board are Jeff Mills, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. 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 **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: \$18,690
IMPR.: \$58,325
TOTAL: \$77,015

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 1.5-story dwelling of stucco construction with 2,333 square feet of living area. The dwelling is approximately 97 years old. Features of the home include an unfinished full basement, 2 full and 1 half bathrooms, central air conditioning, a fireplace and a 2-car garage. The property has an 8,900 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties located within the same neighborhood code as the subject. The comparables are improved with class 2-04 dwellings of frame and masonry or stucco construction ranging in size from 2,053 to 2,396 square feet of living area. The dwellings range

in age from 80 to 102 years old. The comparables have full basements, two of which have finished area, and from 2 full bathrooms to 3 full and 1 half bathrooms. Four comparables have central air conditioning. Each comparable has either one or two fireplaces, and from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$37,653 to \$54,150 or from \$18.34 to \$23.32 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,015. The subject property has an improvement assessment of \$58,325 or \$25.00 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties located within the same neighborhood code as the subject. The comparables are improved with class 2-04 dwellings of masonry or frame and masonry construction ranging in size from 1,951 to 2,121 square feet of living area. The dwellings range in age from 70 to 92 years old. The comparables have unfinished full basements, and 2 full and 1 half bathrooms. Three comparables have central air conditioning, and three comparables each have a fireplace. Each comparable has either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$51,469 to \$54,910 or from \$25.89 to \$26.65 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 Board finds the best evidence of assessment equity to be the appellant's comparable #4, as well as the board of review's comparable #3. These comparables have varying degrees of similarity to the subject. These comparables had improvement assessments of \$51,338 and \$54,910 or \$21.43 and \$25.89 per square foot of living area. The subject's improvement assessment of \$58,325 or \$25.00 per square foot of living area falls slightly above the improvement assessments of the best comparables in this record on a total improvement assessment basis but within the improvement assessments on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's slightly higher total improvement assessment is justified. The Board gave less weight to the parties' remaining comparables, due to their differences in dwelling size, basement finish or their lack of central air conditioning when compared to the subject. 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 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: _____

May 20, 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

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