



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

APPELLANT: John Nash
DOCKET NO.: 22-20895.001-R-1
PARCEL NO.: 05-28-420-020-0000

The parties of record before the Property Tax Appeal Board are John Nash, the appellant(s); 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: \$22,400
IMPR.: \$34,040
TOTAL: \$56,440

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 2022 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 99-year-old, 1.5-story, single-family dwelling of masonry construction with 1,840 square feet of living area. The property has a 7,000 square foot site and is located in Wilmette, New Trier Township, Cook County. Features of the home include an unfinished full basement, two full bathrooms, and a two-car garage. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance. The record reflects that the subject property is owner-occupied.

The appellant submitted evidence, including a board of review's decision letter dated March 27, 2023, which states the total valuation for the subject property is \$58,078. The subject's assessment reflects a market value of \$580,780 or \$315.64 in market value per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$35,678 or \$19.39 per square foot of living area.

The appellant contends overvaluation and inequity as the basis of the appeal. In support of these arguments the appellant submitted information on the equity grid analysis of three suggested comparables that contained both sales and equity data. The appellant also submitted a letter which contained commentary on five of the suggested comparables along with MLS listings and pictures of the comparables.¹ The letter also tersely lists five additional addresses with their assessed value but provides no additional data.² In the letter, the appellant also asserts his experience as a real estate broker. The improvements ranged: in age from 71 to 99 years old and in size from 1,608 to 2,044 square feet of living area. The suggested comparable properties had varying types of basements, garage size, and number of bathrooms. Two of the suggested comparable properties had central air conditioning. The appellant reported that the suggested comparables were located within a mile of the subject property. The comparable properties sold between August 2021 and May 2022. The comparable properties ranged in price between \$525,000 to \$575,000 and in sale price per square foot between \$281.31 to \$326.49, including land. The comparables have improvement assessments ranging from \$16.17 to \$18.53 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$55,000.

The board of review submitted its "Board of Review Notes on Appeal" erroneously disclosing the total assessment for the subject of \$65,000 after board of review action. This erroneous disclosure appears both on page one of the "Notes on Appeal" and the second page equity grid. In support of its contention of the correct assessment the board of review submitted information on four suggested comparables that contained both sales and equity data. The improvements ranged: in age from 64 to 86 years old and in size from 2,030 to 2,121 square feet of living area. The suggested comparable properties had varying foundation types including different types of basements and one property having a crawl space. All of the suggested comparable properties had central air conditioning. The suggested comparables had varying number of bathrooms and garage sizes, including one property that did not have a garage. The board of review reported that each of the suggested comparables were located within the same subarea as the subject property. The comparable properties sold between December 2020 and June 2022. The comparable properties ranged in price between \$699,000 to \$1,015,000 and in sale price per square foot between \$344.17 to \$498.28, including land. The comparables have improvement assessments ranging from \$14.86 to \$32.79 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

The appellant submitted rebuttal evidence in the form of a letter which addresses each of the board of review's suggested comparables highlighting both errors in the board of review's information as well as the comparables dissimilarities in both physical characteristics and

¹ The properties with addresses of 1921 Highland, Wilmette, and 2226 Washington Ave., Wilmette are discussed in the appellant's letter, but the appellant did not include them in the grid analysis nor provide the same data that would go into the grid analysis. These two suggested comparable properties shall be considered the appellant's comparables #4 and #5, respectively.

² In the section titled "Lack of Uniformity" in the appellant's letter, the appellant lists the properties located at 1426 Forest, Wilmette, 1817 Walnut, Wilmette, 2006 Lake, Wilmette, 1632 Lake, Wilmette, 931 Harvard, Wilmette. These suggested comparable properties shall be considered the appellant's comparables #6, #7, #8, #9, and #10, respectively.

location. The appellant also submitted the MLS listings and pictures for each of the board of review's comparables. The Appellant reaffirmed their request for a reduction.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 market value to be appellant's comparable sales #1, #2, and #3. These comparables sold for prices ranging from \$294.91 to \$326.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$315.64 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The board of review's comparables were given less weight due to differences in amenities, location, and/or size. The appellant's comparables #4 through #10 were given less weight due to a lack of complete data provided. Based on this evidence the Board finds a reduction in the subject's assessment based on the overvaluation argument is not justified.

The appellant also 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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's equity comparables #1, #2 and #3. These comparables had improvement assessments that ranged from \$16.17 to \$18.53 per square foot of living area. The subject's improvement assessment of \$19.39 per square foot of living area falls above the range established by the best comparables in this record. The board of review's comparables were given less weight due to differences in amenities, location, and/or size. The appellant's comparables #4 through #10 were given less weight due to a lack of complete data provided. Based on this record the Board finds, as to the equity argument, the appellant did 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: June 18, 2024



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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