



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

APPELLANT: Gloria Swanson  
DOCKET NO.: 22-22596.001-R-1  
PARCEL NO.: 05-32-400-118-0000

The parties of record before the Property Tax Appeal Board are Gloria Swanson, the appellant by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$14,703  
**IMPR.:** \$45,641  
**TOTAL:** \$60,344

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 is improved with a 2-story dwelling of frame and masonry exterior construction containing 2,297 square feet of living area. The dwelling is approximately 61 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning and a 1-car garage.<sup>1</sup> The property has an 8,402 square foot site 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 inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood as the subject property. The

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<sup>1</sup> The board of review described the subject as having a full basement with a formal recreation room, which was not refuted by the appellant.

comparables consist of class 2-78 dwellings of frame and masonry exterior construction that range in size from 2,397 to 2,898 square feet of living area. The dwellings are 54 to 62 years old. The appellant reported the comparables have partial basements with "N/A" provided for the finished basement area. Each comparable has central air conditioning and either a 1-car, a 2-car or a 2.5-car garage. Two comparables each have a fireplace. The comparables have improvement assessments that range from \$42,097 to \$51,337 or from \$14.87 to \$18.90 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$39,692 or \$17.28 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision for the 2022 tax year disclosing the total assessment for the subject property of \$60,344. The subject property has an improvement assessment of \$45,641 or \$19.87 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same assessment neighborhood as the subject property. The comparables are also located in the subject's same subarea or within approximately  $\frac{1}{4}$  of a mile from the subject. The comparables consist of class 2-06, 2-story dwellings of frame exterior construction that range in size from 2,269 to 2,582 square feet of living area. The dwellings are 63 to 81 years old. Each comparable has a partial or full basement with finished area, central air conditioning, a fireplace and either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$53,324 to \$61,300 or from \$22.56 to \$24.79 per square foot of living area.

### **Conclusion of Law**

The appellant 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 information on eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 along with board of review comparables #2, #3 and #4 due to differences in the dwelling sizes or ages when compared to the subject dwelling.

The Board finds the best evidence assessment equity to be the parties' remaining comparables. These comparables are overall more similar to the subject in dwelling size, age, and some features. Furthermore, the appellant did not disclose if their comparables have a basement finish, which is a feature of the subject dwelling. These three comparables have improvement assessments that range from \$42,297 to \$53,324 or from \$17.65 to \$22.56 per square foot of living area. The subject's improvement assessment of \$45,641 or \$19.87 per square foot of living area falls within the range established by the best comparables in the record. Based on this

record and after considering adjustments to the best comparables for differences when compared to the subject, 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: \_\_\_\_\_

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: \_\_\_\_\_

September 16, 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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