



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

APPELLANT: Data Clean Corp
DOCKET NO.: 22-22953.001-R-1 through 22-22953.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Data Clean Corp, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-22953.001-R-1	05-27-418-005-0000	26,950	99,750	\$126,700
22-22953.002-R-1	05-27-418-006-0000	13,543	33,250	\$46,793

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 two parcels that are improved with a 2-story dwelling of frame and masonry exterior construction containing 5,320 square feet of living area. The dwelling is approximately 118 years old. Features of the home include a full basement, central air conditioning, 2 fireplaces, and a 2-car garage. The parcels are located in Wilmette, New Trier Township, Cook County and 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 three comparables located within the same assessment neighborhood code as the subject. The comparables consist of class 2-09, 2-story dwellings of frame, masonry or stucco exterior construction ranging in size from 5,336 to 6,070 square feet of living area. The appellant reported comparables #1 and #2 as

being “0” years old, and comparable #3 as being 109 years old. Each comparable has a full basement, central air conditioning, 2 or 3 fireplaces, and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$99,800 to \$148,858 or from \$17.99 to \$24.52 per square foot of living area. Based on this evidence, the appellant requested that the subject’s combined improvement assessment be reduced to \$108,581 or \$20.41 per square foot of living area.

The appellant’s submission included a copy of the Cook County Board of Review final decision for the 2022 assessment year which disclosed the subject’s parcels have a combined total assessment of \$173,493. The two parcels have a combined total improvement assessment of \$133,000 or \$25.00 per square foot of living area.¹

The board of review submitted its "Board of Review Notes on Appeal" for only one of the parcels under appeal. In support of its contention of the correct assessment, the board of review submitted information on four comparables. However, the Board finds the board of review comparable #1 is one of the subject’s three parcels under appeal, and thus, will not be further referenced in this decision. Comparables #2 through #4 are located within the same assessment neighborhood code as the subject and are approximately ¼ of a mile from the subject. The three comparables consist of class 2-09, 2-story dwellings of masonry exterior construction ranging in size from 5,267 to 5,322 square feet of living area. The dwellings are from 103 to 114 years old. Each comparable has a full basement, 1 or 3 fireplaces and a 2-car or a 3-car garage. Two comparables each have central air conditioning. The board of review indicated “yes” in the grid analysis that comparable #3 has other improvements but did not provide a description for the improvements. The comparables have improvement assessments ranging from \$161,832 to \$380,000 or from \$30.55 to \$72.15 per square foot of living area. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

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 provided a total of six equity comparables for the Board’s consideration. The Board gives less weight to the appellant’s comparables which differ substantially in age or dwelling size to the subject dwelling. The Board also gives less weight to the board of review comparable #3 that appears to be an outlier with its considerably higher improvement assessment relative to the other comparables in the record.

¹ The board of review’s grid analysis disclosed the subject’s two parcel have improvement assessments of \$99,750 for PIN ending in #005-0000 and \$33,250 for PIN ending in #006-0000.

The Board finds the best evidence of assessment equity to be the board of review comparables #2 and #4 which are overall more similar to the subject in location, age, dwelling size and some features. These two comparables have improvement assessments of \$161,832 and \$170,125 or \$30.55 and \$31.97 per square foot of living area, respectively. The subject's combined total improvement assessment of \$133,000 or \$25.00 per square foot of living area falls below the two best comparables in the record. Based on this record and after considering adjustments to the two 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.



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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