FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Christopher Ahrens
DOCKET NO.: 22-23450.001-R-1
PARCEL NO.: 05-29-416-005-0000

The parties of record before the Property Tax Appeal Board are Christopher Ahrens, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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:	$14,678
IMPR.:	$64,111
TOTAL:	$78,789

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 2-story dwelling of masonry exterior construction with 3,177 square feet of living area. The home is approximately 93 years old. Features include a full basement with finished area, central air conditioning, one fireplace, and a 1-car garage. The property has a 7,339 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 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 five equity comparables located within the subject's assessment neighborhood code. The comparables are improved with class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,972 to 3,192 square feet of living area. The homes range in age from 70 to 85 years old. The comparables each have a full basement, three of which have finished area.

Three comparables each have central air conditioning. Four comparables each have one or two fireplaces. Each comparable has a 1-car or a 2-car garage. The comparables have improvement assessments ranging from $57,932 to $65,746 or from $19.49 to $20.60 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to $64,111 or 20.18 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 tax year disclosing the subject has a total assessment of $86,891. The subject has an improvement assessment of $72,213 or $22.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-06 dwellings of masonry exterior construction ranging in size from 2,717 to 3,452 square feet of living area. The homes range in age from 74 to 84 years old. Each comparable has a full or partial basement, central air conditioning, and a 2-car garage. Two comparables each have one or two fireplaces. Comparable #1 was reported to have other improvements, but no additional detail was provided. The comparables have improvement assessments ranging from $74,158 to $101,280 or from $22.77 to $29.34 per square foot of living area. Based on this evidence, the board of review requested that 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight suggested equity comparables for the Board's consideration. The board gives less weight to the appellant's comparables #1, #4, and #5 which are substantially newer homes than the subject and/or lack central air conditioning, which the subject features. The Board gives less weight to board of review comparables #1 and #2 which differ substantially from the subject in age or dwelling size. The Board also gives diminished weight to board of review comparable #3 which has an improvement assessment that is substantially higher than the other comparables in this record, thus, making this comparable an outlier.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 which are overall more similar to the subject in class, age, dwelling size, and most features. The best comparables have improvement assessments of $62,626 and $63,050, respectively, or $20.18 per square foot of living area. The subject's improvement assessment of $72,213 or $22.73 per square foot of living area falls above the two best comparables in this record and is excessive. Based on this record and after considering the necessary adjustments to the two best comparables for differences from the subject, the Board finds the appellant demonstrated that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the appellant’s request, 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: ____________ ____________

C E R T I F I C A T I O N

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Christopher Ahrens, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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