



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

APPELLANT: Peter Hardt
DOCKET NO.: 22-23662.001-R-1
PARCEL NO.: 05-32-311-020-0000

The parties of record before the Property Tax Appeal Board are Peter Hardt, 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 **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: \$14,670
IMPR.: \$71,047
TOTAL: \$85,717

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 2,315 square feet of living area. The home is approximately 5 years old. Features include a full basement with finished area, three full bathrooms, one half bathroom, central air conditioning, two fireplaces, and a 2-car garage. The property has an 8,383 square foot site and is 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information, including property characteristics printouts, on five equity comparables located within the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-78 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,164 to 2,546 square

feet of living area. The homes range in age from 43 to 62 years old. The comparables each have a full basement, one of which has finished area. Each comparable has one or two full bathrooms, four of which have one or two additional half bathrooms, and from a 1-car to a 2-car garage. Three comparables each have central air conditioning. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$39,890 to \$46,984 or from \$17.65 to \$18.62 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

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 \$85,717. The subject has an improvement assessment of \$71,047 or \$30.69 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 four equity comparables located within the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-78 dwellings of frame or masonry exterior construction ranging in size from 1,403 to 3,602 square feet of living area. The homes range in age from 1 to 17 years old. The comparables each have a full basement, three of which have finished area, from one to six full bathrooms, three of which have an additional half bathroom, one or two fireplaces and a 1-car or a 2-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments ranging from \$108,526 to \$149,437 or from \$37.89 to \$102.99 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested equity comparables for the Board's consideration. The Board gives less weight to the board of review comparables which differ substantially from the subject in dwelling size, despite being more similar to the subject in age.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are substantially older homes than the subject, being 38 to 57 years older than the subject. The best comparables are similar to the subject in design/class and dwelling size with varying degrees of similarity in bathroom count, basement finish, and other features. These comparables have improvement assessments ranging from \$39,890 to \$46,984 or from \$17.65 to \$18.62 per square foot of living area. The subject's improvement assessment of \$71,047 or \$30.69 per square foot of living area falls above range established by the best comparables in this record. However, the Board finds the subject's higher improvement assessment appears to be logical considering its

substantially newer age, larger bathroom count, larger garage capacity, and/or basement finish when compared to the best comparables. After considering the adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate 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: _____

October 21, 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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