



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

APPELLANT: Alan Roth
DOCKET NO.: 22-23808.001-R-1
PARCEL NO.: 05-34-403-008-0000

The parties of record before the Property Tax Appeal Board are Alan Roth, the appellant, by attorney George J. Relias, of Relias Law Group, 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: \$32,175
IMPR.: \$107,825
TOTAL: \$140,000

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 stucco exterior construction with 4,109 square feet of living area that is approximately 132 years old. The features of the subject include three full and two ½ baths, a full basement finished with a recreation room,¹ central air conditioning, two fireplaces, and a 2-car garage. The property has an 11,700 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 property² under the Cook County Real Property Assessment Classification Ordinance.

¹ Although the board of review indicated that the subject has an unfinished basement, the board of review failed to submit the property record card as required by section 1910.40(a) of the PTAB rules. The Board will adopt appellant's description regarding the basement finish as described in Section III of the appeal petition which is consistent with the property information sheet submitted by the appellant.

² Two-or-more story residence, over 62 years of age, containing from 2,201 to 4,999 square feet of living area.

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 same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-06 dwellings of stucco or frame and masonry exterior construction ranging in size from 4,026 to 4,248 square feet of living area and ranging in age from 110 to 114 years old. Each comparable features a full basement finished with a recreation room and a 2-car or a 2.5-car garage. One comparable has central air conditioning and three comparables have 1 or 2 fireplaces. The comparables have improvement assessments that range from \$71,045 to \$92,275 or from \$16.72 to \$23.96 per square foot of living area. The appellant's counsel also submitted property information details for each comparable along with a brief requesting a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,000. The subject property has an improvement assessment of \$107,825 or \$26.24 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four equity comparables located within the same "subarea" and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-06 dwellings of frame or stucco exterior construction ranging in size from 3,732 to 4,358 square feet of living area and ranging in age from 107 to 129 years old. The comparables each feature a full basement finished with a recreation room, central air conditioning, 1 or 4 fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$145,063 or \$118,875 or from \$28.11 to \$36.43 per square foot of living area.

Conclusion of Law

The taxpayer 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 a total of nine equity comparables in support of their positions. The Board gave less weight to appellant's comparables along with board of review comparables #1 and #4 due to these comparables being newer in age relative to the subject dwelling. Additionally, appellant's comparables #1, #2, and #4 lack central air conditioning which is a feature of the subject dwelling. On this record, the Board finds the best evidence of equity in assessment to be board of review comparables #2 and #3 which are overall most similar to the subject in age as well as being similar in location, design, finished basement areas, and features. However, these two comparables differ from the subject in dwelling size with comparables #2 being smaller and comparable #3 being larger in dwelling size relative to the subject. These differences call for upward and downward adjustments, respectively, to the comparables in order to make them more equivalent to the subject dwelling. The two best comparables in this record have improvement assessments of \$122,503 and \$130,732 or \$28.11 and \$35.03 per square foot of living area. The

subject's improvement assessment of \$107,825 or \$26.24 per square foot of living area is lower than the two best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

After considering adjustments to the comparables in this record for differences from the subject, the Board finds that the appellants did not establish by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

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: _____

August 19, 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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