



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

APPELLANT: Brian Brown
DOCKET NO.: 22-24148.001-R-1
PARCEL NO.: 05-34-212-018-0000

The parties of record before the Property Tax Appeal Board are Brian Brown, 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: \$32,367
IMPR.: \$84,632
TOTAL: \$116,999

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 frame and masonry exterior construction with 3,213 square feet of living area. The dwelling is approximately 63 years old. Features of the home include a full basement with finished area, a fireplace and a 2-car garage. The property has an 11,770 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 with the same assessment neighborhood code as the subject.¹ The comparables are

¹ The Board finds only appellant's comparable #1 is located in the same section (34) as the subject, according to the property index numbers.

class 2-06 properties improved with 2-story dwellings of frame, stucco, or masonry exterior construction ranging in size from 3,098 to 3,791 square feet of living area. The dwellings are 99 to 114 years old and have full basements, three of which have finished area. Four comparables each have central air conditioning. Each comparable has one fireplace and a 1-car to a 3-car garage. The comparables have improvement assessments ranging from \$70,250 to \$93,837 or from \$21.87 to \$24.75 square feet of living area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal". The appellant submitted the board of review final decision disclosing the total assessment for the subject of \$116,999. The subject property has an improvement assessment of \$84,632 or \$26.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject and located within a ¼ of a mile from the subject. The comparables are class 2-06 properties improved with 2-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,204 to 3,576 square feet of living area. The homes are 82 to 142 years old and have full basements with three having finished area. Each comparable has central air conditioning and one or two fireplaces. Three comparables each have a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$97,375 to \$121,200 or from \$30.39 to \$37.76 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 record contains nine suggested comparables for the Board's consideration that have the same assessment neighborhood code and property classification code as the subject. Both parties' comparables are also considerably older dwellings than the subject. The Board gives less weight to appellant's comparables #3, #4 and #5 which have significantly larger dwelling sizes when compared to the subject. The Board also gives less weight board of review comparable #4 which is less similar to the subject in age than the other comparables in the record and lacks a garage which is a feature of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparables #1, #2 and #3 which are more similar to the subject in dwelling size but have differences in age and features, suggesting adjustments are necessary to make them more equivalent to the subject. These comparables have improvement assessments

ranging from \$70,250 to \$121,200 or from \$21.87 to \$37.76 per square foot of living area. The subject's improvement assessment of \$84,632 or \$26.34 per square foot of living area falls within the range established by the best comparables in the record. 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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: _____

November 25, 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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