



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

APPELLANT: Robert J. Beitzel
DOCKET NO.: 22-24205.001-R-1
PARCEL NO.: 05-29-407-058-0000

The parties of record before the Property Tax Appeal Board are Robert J. Beitzel, the appellant, by Dora Cornelio, attorney-at-law 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: \$37,740
IMPR.: \$47,258
TOTAL: \$84,998

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 two-story dwelling of frame and masonry exterior construction with 2,288 square feet of living area. The dwelling is approximately 101 years old. Features of the property include a full basement, central air conditioning, 2½ bathrooms and a 1.5-car garage. The property has an 11,794 square foot site 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 inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables consisting of class 2-06 properties improved with two-story dwellings of frame, stucco, or frame and masonry exterior construction that range in size from 2,388 to 2,600 square feet of living area. The homes range in age from 83 to 130 years old. Each property has a full

basement with two having finished area, and a 1-car, 1.5-car or 2-car garage. The comparables have 1, 2 or 3 full bathrooms and four comparables have an additional 1 or 2 half bathrooms. Three comparables have 1 or 2 fireplaces. The comparables are located in Winnetka, Wilmette, and Glencoe, with two comparables having the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$25,250 to \$34,500 or from \$9.71 to \$13.79 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$35,648.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,998.¹ The subject property has an improvement assessment of \$47,258 or \$20.65 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables consisting of class 2-06 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,224 to 2,513 square feet of living area. The homes are either 82 or 83 years old. Each comparable has a full or partial basement with one having finished area, one fireplace, 2 ½ or 3 ½ bathrooms, and a 1-car or 2-car garage. One comparable has central air conditioning. The comparables have the same assessment neighborhood code as the subject property and are located ¼ of a mile from the subject. Their improvement assessments range from \$52,748 to \$65,720 or from \$20.99 to \$29.55 per square foot of living area.

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 information on eight equity comparables with the same classification code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #1, #3 and #4 due differences from the subject in location. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #5 as well as the board of review comparables as these comparables are located in the same assessment neighborhood code as the subject and are improved with dwellings that have varying degrees of similarity to the subject property in age, size and features. Appellant's comparables #2 and #5 have fewer bathrooms than the subject and neither has central air conditioning, a feature of the subject property, indicating each would require upward adjustments for these differences. Conversely, these two comparables have slightly larger garages than the subject suggesting downward adjustments would be appropriate for this difference. Board of review comparables #1 and #2 do not have central air conditioning, unlike the subject, necessitating upward

¹ The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a final total assessment of \$84,998.

adjustments for this dissimilarity. Additionally, board of review comparable #1 has a smaller garage than the subject indicating an upward adjustment for this difference would be appropriate. Conversely, each of the board of review comparables has one fireplace, unlike the subject; board of review comparable #3 has one more bathroom than the subject; and board of review comparables #2 and #3 have larger garages than the subject suggesting these comparables would require downward adjustments to make them more equivalent to the subject for these differences. Nevertheless, these five comparables have improvement assessments that range from \$29,544 to \$65,720 or from \$11.50 to \$29.55 per square foot of living area. The subject's improvement assessment of \$47,258 or \$20.65 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables, 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: _____

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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