



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

APPELLANT: Robert J. Beitzel
DOCKET NO.: 22-24228.001-R-1
PARCEL NO.: 05-33-107-033-0000

The parties of record before the Property Tax Appeal Board are Robert J. Beitzel, the appellant, by Noah J. Schmidt, 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 **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: \$18,821
IMPR.: \$26,096
TOTAL: \$44,917

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 is improved with a 1.5-story dwelling of stucco exterior construction that contains 1,628 square feet of living area. The dwelling is approximately 154 years old. Features of the property include a full basement, central air conditioning, one fireplace, 1½ bathrooms, and a 2-car garage.¹ The property has a 6,844 square foot site located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-03 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 composed of class 2-03 properties improved with dwellings of frame, masonry or

¹ The appellant described the subject as having a basement with a recreation room while the board of review described the subject as having an unfinished basement.

frame and masonry exterior construction that range in size from 1,512 to 1,734 square feet of living area.² The dwellings range in age from 63 to 72 years old. Each comparable has a full basement with one having finished area, one or two fireplaces, and a 1-car or 2-car garage. The comparables have 1½, 2 or 2½ bathrooms. Three of the comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$23,000 to \$28,572 or from \$15.21 to \$16.70 per square foot of living area. The appellant requested the subject's improvement be reduced to \$26,096.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,000. The subject property has an improvement assessment of \$37,179 or \$22.84 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 2-03 properties that are improved with 1-story or 1.5-story dwellings of stucco, frame or frame and masonry exterior construction that range in size from 1,360 to 1,698 square feet of living area. The dwellings are either 94 or 109 years old. Each comparable has a full or partial unfinished basement, 1½ or 2 bathrooms, and a 1-car, 1.5-car or 2-car garage. One comparable has one fireplace. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments that range from \$34,931 to \$48,278 or from \$25.68 to \$28.43 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are higher than the subject, which supports the assessed value as equitable.

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 information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to board of review comparables #1 and #3 due to differences from the subject dwelling in size. The remaining comparables submitted by the parties range in size from 1,512 to 1,734 square feet of living area and in age from 63 to 94 years old. These comparables have dwellings that are from approximately 60 to 88 years newer than the subject dwelling suggesting each comparable would require a downward adjustment to make them more equivalent to the subject dwelling in age. The comparables have varying degrees of similarity to the subject in

² In the grid analysis of the appeal the appellant described each comparable as being improved with a 2-story dwelling. The appellant submitted copies of the Cook County Assessor's Office property characteristic sheets for the comparables that described each comparable as having a 1-story dwelling. Each property characteristic sheet has a copy of a photograph of the dwelling with only comparable #1 being depicted as a two-story dwelling.

features necessitating adjustments to make them more equivalent to the subject for these differences. Of these six comparables, board of review comparable #2 is an outlier with an improvement assessment that is approximately 70% higher than the next highest comparable on a per square foot of living area basis, therefore, this comparable is given less weight. The five comparables submitted by the appellant have improvement assessments that range from \$23,000 to \$28,572 or from \$15.21 to \$16.70 per square foot of living area. The subject's improvement assessment of \$37,179 or \$22.84 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: _____

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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