



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

APPELLANT: James Nuzzo
DOCKET NO.: 22-24317.001-R-1
PARCEL NO.: 05-33-403-054-0000

The parties of record before the Property Tax Appeal Board are James Nuzzo, the appellant, by attorney Noah J. Schmidt, 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: \$18,562
IMPR.: \$39,028
TOTAL: \$57,590

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 1,714 square feet of living area. The dwelling is approximately 98 years old. Features of the home include a full basement, a fireplace, and a 2-car garage. The property has a 6,750 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of the inequity argument the appellant submitted information on five equity comparables located within the subject's assessment neighborhood. The comparables consist of 2-story class 2-05 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,592 to 1,864 square feet of living

area. The dwellings range in age from 69 to 125 years old. Each home has a full basement, three of which have finished area, and a 1-car, 2-car, or 2.5-car garage. Two comparables have central air conditioning and three comparables each have a fireplace. The comparables have improvement assessments ranging from \$20,000 to \$27,540 or from \$12.27 to \$15.75 per square foot of living area.

In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on June 12, 2020 for a price of \$535,000. The appellant reported that the seller was Anne Clark, the parties to the transaction were not related, and the property sold through a realtor. The appellant also indicated the property was advertised for sale through the Multiple Listing Service (MLS) for a period of two months and was not sold using a contract for deed. The appellant also submitted a copy of the purchase contract.

Based on this evidence, the appellant requested a reduced improvement assessment of \$24,218 or \$14.13 per square foot of living area and a reduced total assessment of \$42,780 which would reflect a market value of \$427,800 or \$249.59 per square foot of living area, land included, when applying the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$57,590. The subject property has an improvement assessment of \$39,028 or \$22.77 per square foot of living area. The subject's total assessment reflects a market value of \$575,900 or \$336.00 per square foot of living area, including land, when using the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the subject's assessment neighborhood. The comparables consist of 2-story class 2-05 dwellings of frame or masonry exterior construction ranging in size from 1,514 to 2,036 square feet of living area. The homes are 70 to 121 years old. Each comparable has a full basement, one of which has finished area, and either a 1-car or 2-car garage. One comparable has central air conditioning and three comparables each have a fireplace. Comparable #3 is reported to have "other improvements," which were not further disclosed. The parcels range from 7,500 to 12,500 square feet of land area. The comparables have improvement assessments ranging from \$36,070 to \$51,550 or from \$22.90 to \$27.86 per square foot of living area. The comparables sold from October 2020 to August 2022 for prices ranging from \$471,000 to \$1,000,000 or from \$299.05 to \$540.54 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends, in part, 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 to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #4 and #5, as well as board of review comparable #1, which feature central air conditioning unlike the subject. The Board also gives less weight to board of review comparable #3, which differs from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #3 along with board of review comparables #2 and #4, which are similar to the subject in age, dwelling size, and features. These comparables have improvement assessments that range from \$20,000 to \$51,550 or from \$12.27 to \$27.86 per square foot of living area. The subject's improvement assessment of \$39,028 or \$22.77 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from 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 on inequity grounds.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be comparable sales #3 and #4, which sold most proximate to the assessment date at issue and are somewhat similar to the subject in age, dwelling size, and features. These most similar comparables sold for prices of \$903,500 and \$1,000,000 or for \$443.76 and \$540.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$575,900 or \$336.00 per square foot of living area, including land, which is below the two best comparable sales in this record. The Board gave less weight to the subject's sale, as well as board of review comparable #2, which sold less proximate to the January 1, 2022 assessment date at issue. The Board also gave less weight to comparable #1, which differs from the subject in age and features central air conditioning unlike the subject. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on market value grounds.

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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