FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Ankin
DOCKET NO.: 22-24415.001-R-1
PARCEL NO.: 05-31-408-173-0000

The parties of record before the Property Tax Appeal Board are Michael Ankin, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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:	$22,446
IMPR.:	$83,554
TOTAL:	$106,000

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 frame and masonry exterior construction with 5,317 square feet of living area. The dwelling is approximately 35 years old. Features of the home include a full basement, central air conditioning, three fireplaces, and a 2-car garage. The property has a 12,470 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-09 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 three equity comparables that are located within a different assessment neighborhood than the subject and within Glencoe or Winnetka, Illinois. The comparables consist of class 2-09 dwellings of frame exterior construction ranging in size from 5,165 to 5,458 square feet of living area. The dwellings are reported as being from 0 to 106 years old. The dwellings have full or partial basements, but no data was provided if the basements have finished or unfinished area. One comparable has central air conditioning. Each comparable has two fireplaces and either a 2-car, a 2.5-car or a 4-car garage. The comparables have improvement assessments ranging from $51,001 to $70,825 or from $9.81 to $13.43 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to $64,176 or $12.07 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $106,000. The subject property has an improvement assessment of $83,554 or $15.71 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables. Comparables #1 and #2 are located within Wilmette in the same assessment neighborhood as the subject. Comparables #3 and #4 are located in Northfield in a different assessment neighborhood than the subject property. The comparables consist of class 2-09, 2-story dwellings of masonry or stucco exterior construction ranging in size from 5,192 to 5,775 square feet of living area. The comparables are from 22 to 67 years old. The dwellings have full or partial basements, one of which has finished area. Each comparable has central air conditioning, from one to three fireplaces, and a 2-car, a 3-car or a 4-car garage. Comparable #1 is reported to have “other improvements” which were not further described in the record. The comparables have improvement assessments ranging from $84,066 to $90,960 or from $15.75 to $16.81 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

In written rebuttal, counsel for the appellant critiqued the different age or construction type of the board of review comparables #1 and #4 to the subject dwelling.

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 seven equity comparables for the Board’s consideration. The Board finds, except for the board of review comparable #1, the comparables presented by the parties either significantly differ from the subject dwelling in age or location being within a different assessment neighborhood and city than the subject property. Moreover, the board of review comparable #4 has a finished basement, unlike the unfinished basement of the subject dwelling. Furthermore, the appellant did not provide the basement finish, if any, of their comparables which is needed for the Board to conduct a meaningful comparative analysis to the subject property.

Nevertheless, the Board gives more weight to the board of review comparables #1 and #3 which are most similar to the subject dwelling in age, size, and have an unfinished basement, like the subject. These two comparables have improvement assessments of $85,181 and $90,936 or $16.41 and $16.81 per square foot of living area, respectively. The subject's improvement assessment of $83,554 or $15.71 per square foot of living area falls below the improvement assessments of the two comparables that are most similar to the subject dwelling in age and size. Based on this record, 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:

C E R T I F I C A T I O N

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: September 16, 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.

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PARTIES OF RECORD

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