



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

APPELLANT: John Marquardt
DOCKET NO.: 22-24518.001-R-1
PARCEL NO.: 05-28-305-040-0000

The parties of record before the Property Tax Appeal Board are John Marquardt, the appellant, by Abby L. Strauss, attorney-at-law 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: \$19,520
IMPR.: \$57,480
TOTAL: \$77,000

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 is improved with a two-story dwelling of frame and masonry exterior construction containing 2,328 square feet of living area. The dwelling is approximately 82 years old. Features of the property include a full basement with a recreation room, central air conditioning, one fireplace, 1½ bathrooms, and a one-car garage.¹ The property has a 6,100 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

¹ The board of review described the subject as having 1½ bathrooms and a full basement finished with a recreation room, which was not refuted by the appellant in rebuttal.

comparables composed of class 2-06 properties improved with dwellings of frame and masonry exterior construction that range in size from 2,398 to 2,558 square feet of living area and in age from 69 to 93 years old. Each property has a full basement, one fireplace, 1 or 2 bathrooms, and a 1-car or 2-car garage. Three comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$48,461 to \$55,500 or from \$19.91 to \$22.05 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$48,665.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,000. The subject property has an improvement assessment of \$57,480 or \$24.69 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 composed of class 2-05 and class 2-06 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 1,900 to 2,385 square feet of living area and in age from 81 to 92 years old. Each comparable has a full or partial basement with one having finished area, central air conditioning, one or three fireplaces, 2 or 2½ bathrooms, and a 1.5-car, 2-car or 2.5-car garage. The comparables have the same assessment neighborhood code as the subject and are located in the same block as the subject property. The comparables have improvement assessments ranging from \$54,321 to \$64,480 or from \$26.62 to \$28.62 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 nine assessment equity comparables to support their respective positions. The Board finds the best comparables in the record are board of review comparables #1, #2 and #3 that are most similar to the subject in location, size, and age with improvement assessments ranging from \$61,480 to \$64,480 or from \$26.62 to \$28.62 per square foot of living area. These three comparables have ½ or 1 more bathroom than the subject and larger garages than the subject indicating downward adjustments would be appropriate to make them more equivalent to the subject for these differences. Conversely, board of review comparable #1 has a full unfinished basement and comparable #2 has a partial unfinished basement which are inferior to the subject's full finished basement area suggesting each would require an upward adjustment to make them more similar to the subject for these differences. The subject's improvement assessment of \$57,480 or \$24.69 per square foot of living area is below the best comparables in the record. The Board gives less weight to the appellant's comparables as they are less similar to the subject in location and size than are the best comparables provided by the board of review and/or the fact that appellant's comparables #2 and

#3 lack central air conditioning, which is a feature of the subject property. Based on this record the Board finds, after considering appropriate adjustments to the best comparables, 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: _____

August 19, 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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