



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

APPELLANT: Susan Webb
DOCKET NO.: 22-24521.001-R-1
PARCEL NO.: 05-27-405-016-0000

The parties of record before the Property Tax Appeal Board are Susan Webb, 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: \$23,168
IMPR.: \$111,831
TOTAL: \$134,999

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 masonry exterior construction that contains 4,076 square feet of living area. The dwelling is approximately 72 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, two fireplaces, 3½ bathrooms, and a 2-car garage.¹ The property has an 8,425 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 seven equity comparables composed of class 2-06 properties improved with dwellings of masonry exterior

¹ The board of review described the subject dwelling as having 3½ bathrooms and a full basement with a formal recreation room, which was not refuted by the appellant in rebuttal.

construction that range in size from 4,016 to 4,531 square feet of living area. The dwellings range in age from 64 to 128 years old. Six comparables have a full or partial basement and one comparable has a slab foundation. Each property has 1, 2 or 3 fireplaces and 3, 4 or 5 bathrooms. Six comparables have central air conditioning and six comparables have a 2-car or 2.5-car garage. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$87,754 to \$117,844 or from \$20.72 to \$26.17 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$97,742.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,999. The subject property has an improvement assessment of \$111,831 or \$27.44 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 composed of class 2-06 properties improved with two-story dwellings of masonry exterior construction that range in size from 4,150 to 4,331 square feet of living area. The homes are either 71 or 93 years old. Two comparables have partial basements with formal recreation rooms and one comparable has a slab foundation. Each property has central air conditioning, one or two fireplaces, 3½ or 4½ bathrooms, and a 2-car or 2.5-car garage. The comparables have the same assessment neighborhood code as the subject and are located in the subarea or ¼ of a mile from the subject property. Their improvement assessments range from \$122,195 to \$143,750 or from \$29.44 to \$33.43 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 ten assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables submitted by both parties vary from the subject in age, size and features necessitating adjustments to make them more equivalent to the subject dwelling, as will be addressed by this Board. The Board gives less weight to appellant's comparables #2 and #7 as these properties are 56 and 47 years older than the subject dwelling, respectively, and are the least similar to the subject in age relative to the remaining comparables in the record. The Board gives less weight to appellant's comparable #6 due to differences from the subject dwelling in size. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3, #4 and #5 as well as the board of review comparables. These comparables range in size from 4,113 to 4,331 square feet of living area and in age from 64 to 98 years old. Appellant's comparables #1, #3 and #4 as well as board of review comparables #1 and #2 have more bathrooms than the subject indicating that downward adjustments to these comparables would be appropriate to make them more equivalent to the subject for this difference. Conversely

appellant's comparables #1 and #5 along with board of review comparable #3 each have one less fireplace than the subject necessitating upward adjustments to the comparables to make them more similar to the subject. Appellant's comparable #5 and board of review comparable #1 have larger garages than the subject suggesting downward adjustments to these two comparables would be appropriate. Appellant's comparable #5 and board of review comparable #2 each have a slab foundation, inferior to the subject's full basement with finished area, indicating each would require an upward adjustment for this difference. These seven comparables have improvement assessments that range from \$87,754 to \$143,750 or from \$20.72 to \$33.43 per square foot of living area. Appellant's comparable #5 and board of review comparable #2 are most similar to the subject in age, being 64 and 71 years old, and have improvement assessments of \$106,063 and \$143,750 or \$25.79 and \$33.19 per square foot of living area, respectively. The subject's improvement assessment of \$111,831 or \$27.44 per square foot of living area falls within the range established by the best comparables in this record and is bracketed by the two best comparables in terms of age despite the fact these two comparables are inferior to the subject in terms of foundation. 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: _____

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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