



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

APPELLANT: Seth Krantz  
DOCKET NO.: 22-24548.001-R-1  
PARCEL NO.: 05-29-421-014-0000

The parties of record before the Property Tax Appeal Board are Seth Krantz, 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:** \$24,000  
**IMPR.:** \$91,680  
**TOTAL:** \$115,680

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 4,017 square feet of living area. The dwelling is approximately 71 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, two fireplaces, 4½ bathrooms, and a 2-car garage.<sup>1</sup> The property has a 12,000 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

---

<sup>1</sup> The board of review described the property as having 4½ bathrooms and a full basement with a recreation room, which was not refuted by the appellant.

comparables composed of class 2-06 properties improved with homes of frame and masonry exterior construction that range in size from 3,462 to 4,184 square feet of living area. The homes range in age from 66 to 92 years old. Each comparable has a full or partial basement, central air conditioning, 1 to 3 fireplaces, 3 or 4 bathrooms, and a 2-car garage. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$67,960 to \$85,240 or from \$18.90 to \$20.52 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$78,974.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,680. The subject property has an improvement assessment of \$91,680 or \$22.82 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 2-06 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 3,996 to 4,080 square feet of living area. The dwellings range in age from 70 to 96 years old. Each property has a full basement with three having finished area, central air conditioning, 1 to 3 fireplaces, 3½ or 4½ bathrooms, and a 2-car, 2.5-car or a 3-car garage. The comparables have the same assessment neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject. The comparables have improvement assessments that range from \$96,413 to \$110,018 or from \$23.63 to \$27.53 per square foot of living area. The board of review contends the equity comparables are very close to the subject in age, construction, building square footage and proximity. The board of review contends the building assessed value per square foot for all comparables are equal or higher than the subject, which supports the 2022 assessed value as equitable.

In rebuttable the appellant asserted the subject property is of frame and masonry construction while board of review comparables #1, #3 and #4 are of masonry construction.

### **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 with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #2 and #3 due to differences from the subject dwelling in size. The Board gives less weight to appellant's comparable #4 and board of review comparable #2 due to differences from the subject in age. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #5 along with board of review comparables #1, #3 and #4. These comparables range in size from 3,996 to 4,184 square feet of living area and in age from 66 to 84 years old. The comparables vary from the subject

property in features indicating adjustments to the comparables would be appropriate to make them more equivalent to the subject. Appellant's comparable #1 has a partial basement unlike the subject's full basement suggesting an upward adjustment would be proper. Appellant's comparable #5 has fewer bathrooms than the subject necessitating an upward adjustment. Conversely, appellant's comparable #5 has one more fireplace than the subject, requiring a downward adjustment. Board of review comparable #1 would require upward adjustments for having one less bathroom and one less fireplace than the subject. Board of review comparable #4 would require an upward adjustment for having one less bathroom than the subject. Conversely, board of review comparables #1 and #3 would require downward adjustments for having a larger garage than the subject or one more fireplace than the subject, respectively. These five comparables have improvement assessments that range from \$79,078 to \$110,018 or from \$18.90 to \$27.53 per square foot of living area. The subject's improvement assessment of \$91,680 or \$22.82 per square foot of living area falls within the range established by the best comparables in this record. 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: \_\_\_\_\_

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.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Seth Krantz, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602