



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

APPELLANT: John & Kathrine Paden
DOCKET NO.: 22-24620.001-R-1
PARCEL NO.: 05-28-308-002-0000

The parties of record before the Property Tax Appeal Board are John & Kathrine Paden, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, 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.: \$79,574
TOTAL: \$99,094

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of frame and masonry exterior construction with approximately 2,982 square feet of living area and which is approximately 83 years old. Features include a partial basement, central air conditioning, 3½ bathrooms, one fireplace, and a two-car garage. The property has a 6,100 square foot site and is 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 appellants contend assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables along with property characteristics sheets. The comparables are each located in the same neighborhood code as the subject and within .5 of a mile from the subject. The comparables consist of class 2-06 two-story dwellings of masonry or frame and masonry exterior

construction. The dwellings range in age from 70 to 83 years old. The dwellings range in size from 3,069 to 3,112 square feet of living area. Features include a partial basement, 2 or 3 full bathrooms, and two comparables each have an additional half-bath. Each home has central air conditioning, one or two fireplaces and a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$67,000 to \$69,840 or from \$21.62 to \$22.76 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$66,081 or \$22.16 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 \$99,095. The subject property has an improvement assessment of \$79,575 or \$26.69 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 located in the same neighborhood code as the subject and same block, subarea or ¼ of a mile from the subject. The comparables consist of class 2-06 two-story dwellings of masonry or frame and masonry exterior construction which range in age from 90 to 145 years old. The dwellings range in size from 2,599 to 3,032 square feet of living area. The comparables have full or partial basements, central air conditioning, 2 to 4 full bathrooms, three comparables also each have an additional half-bath, one or two fireplaces, and a one-car to a two-car garage. The comparables have improvement assessments ranging from \$74,773 to \$88,480 or from \$27.34 to \$30.84 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1, #3 and #4, due to significant differences in age when compared to the subject whereas other comparables in the record are more similar in age to the subject.

The Board finds the best evidence of assessment equity consists of appellants' comparables as well as board of review comparable #2, which present varying degrees of similarity to the subject. All of these best comparables share the same neighborhood code, classification code, story height, air conditioning feature, and foundation type. Adjustments are necessary for differences in age, bathroom count, fireplace count, garage capacity, and/or dwelling size when

compared to the subject in order to make the comparables more similar to the subject. The best comparables have improvement assessments ranging from \$67,000 to \$85,000 or from \$21.62 to \$28.14 per square foot of living area. The subject's improvement assessment of \$79,575 or \$26.69 per square foot of living area is within the range of the best comparables in the record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject to make the comparables more similar to the subject, the Board finds the appellants 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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