



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

APPELLANT: Paula Halbert
DOCKET NO.: 22-24765.001-R-1
PARCEL NO.: 05-27-308-014-0000

The parties of record before the Property Tax Appeal Board are Paula Halbert, 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: \$36,300
IMPR.: \$107,616
TOTAL: \$143,916

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 two-story dwelling of stucco exterior construction with 3,648 square feet of living area. The dwelling is approximately 130 years old. The home features a full basement that is finished with a formal recreation room,¹ 4 bathrooms, central air conditioning and a two-car garage. The property has a 13,200 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 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 nine equity comparables that have the same assessment neighborhood code and property classification code

¹ The board of review disclosed the subject dwelling has a basement that is finished with a formal recreation room, which was not refuted by the appellant.

as the subject, three of which are located along the same street as the subject property. The comparables are improved with dwellings of stucco exterior construction ranging in size from 3,264 to 3,875 square feet of living area. The dwellings are from 99 to 115 years old. The comparables each have a full or partial basement. No data was provided by the appellant concerning finished basement area, if any, for the comparables. Each comparable has 2 or 3 bathrooms, one or two fireplaces and from a two-car to a three-car garage. Five comparables have central air conditioning. The comparables have improvement assessments that range from \$46,600 to \$103,800 or from \$14.28 to \$27.12 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$90,142 or \$24.71 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 \$143,916. The subject property has an improvement assessment of \$107,616 or \$29.50 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 that have the same assessment neighborhood code and property classification code as the subject. The comparables are located either within the same block or approximately $\frac{1}{4}$ of a mile from the subject property, one of which is also along the same street as the subject. The comparables are improved with two-story dwellings of frame, masonry or stucco exterior construction ranging in size from 3,440 to 3,876 square feet of living area. The dwellings are from 109 to 114 years old. The comparables each have a full basement, two of which are finished with a formal recreation room. Each comparable has either $2\frac{1}{2}$, 3 or $3\frac{1}{2}$ bathrooms, a fireplace and a two-car garage. Three comparables have central air conditioning. The comparables have improvement assessments that range from \$107,663 to \$141,862 or from \$31.26 to \$36.60 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant pointed out that board of review comparables #1 and #4 have either frame or brick exteriors when compared to the subject's stucco exterior.

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 thirteen comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #5, #6 and #9, as well as board of review comparable #3 which lack central air conditioning, a feature of the subject

The Board finds the appellant's comparables #2, #3, #4, #7 and #8, along with board of review comparables #1, #2 and #4 have the same assessment neighborhood code and property classification code as the subject. The comparables each have central air conditioning, like the subject and are similar to the subject in dwelling size. However, these eight comparables have varying degrees of similarity to the subject in age and features, such as bathroom count, fireplace count, basement finish and garage capacity, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$86,753 to \$141,862 or from \$24.59 to \$36.60 per square foot of living area. The Board finds board of review comparable #2 is the only comparable that was reported to have basement finish, like the subject, and it has an improvement assessment of \$141,862 or \$36.60 per square foot of living area. The subject's improvement assessment of \$108,371 or \$29.63 per square foot of living area falls within the range established by the best comparables in the record and is less than the only board of review comparable that has basement finish, like the subject. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 presented.

Based on this record, the Board finds 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

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