FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kari Mitchell Flynn
DOCKET NO.: 22-24801.001-R-1
PARCEL NO.: 05-35-117-023-0000

The parties of record before the Property Tax Appeal Board are Kari Mitchell Flynn, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo 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:	$19,388
IMPR.:	$102,611
TOTAL:	$121,999

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 consists of a 2-story dwelling of masonry exterior construction with 3,590 square feet of living area. The dwelling is approximately 104 years old. Features of the home include a concrete slab foundation, two fireplaces, and a 2-car garage. The property has a 7,050 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 four equity comparables located within the subject's assessment neighborhood and within .51 of a mile of the subject. The comparables consist of 2-story class 2-06 dwellings of stucco, masonry, or frame and masonry exterior construction ranging in size from 3,098 to 3,791 square feet of living area. The homes range in age from 73 to 105 years old. Each dwelling has a full or partial basement, one or two fireplaces, and a 1-car, 1.5-car, or 2-car garage. Three comparables have central air conditioning. The comparables have improvement assessments ranging from $55,750 to $93,837 or from $18.00 to $25.88 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $82,570 or $23.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of $121,999. The subject property has an improvement assessment of $102,611 or $28.58 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 within the subject's assessment neighborhood and within .51 of a mile of the subject. The comparables consist of 2-story class 2-06 dwellings of stucco, masonry, or frame and masonry exterior construction ranging in size from 3,181 to 3,618 square feet of living area. The homes range in age from 96 to 102 years old. Each dwelling has central air conditioning, one or two fireplaces, and a full or partial basement. Three comparables each have a 2-car garage. Comparable #2 is reported to have "other improvements," which were not further described. The comparables have improvement assessments ranging from $96,798 to $114,200 or from $29.35 to $31.56 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 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 a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #1, which appears to be an outlier based on its much lower assessment in relation to the other comparables in the record. The Board gives less weight to appellant comparable #4, which differs from the subject in age. The Board also gives diminished weight to board of review comparable #1, which lacks a garage, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 along with board of review comparables #2, #3, and #4, which are similar to the subject in age, location, dwelling size, and some features, noting each of these comparables has central air conditioning and a basement foundation necessitating downward adjustments to make them more equivalent to the subject. These comparables have improvement assessments that range from $88,793 to $114,200 or from $23.68 to $31.56 per square foot of living area. The subject's improvement assessment of $102,611 or $28.58 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and 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 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:

C E R T I F I C A T I O N

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

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

APPELLANT

Kari Mitchell Flynn, by attorney:
Katherine Amari O'Dell
Amari & Locallo
734 North Wells Street
Chicago, IL 60654

COUNTY

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