



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

APPELLANT: Eduardo Lopez Gil  
DOCKET NO.: 22-25213.001-R-1  
PARCEL NO.: 05-32-201-059-0000

The parties of record before the Property Tax Appeal Board are Eduardo Lopez Gil, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$28,702  
**IMPR.:** \$38,777  
**TOTAL:** \$67,479

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 58-year-old, two-story, single-family dwelling of frame and masonry construction located in Wilmette, New Trier Township, Cook County. The parties differ over the subject property's square footage of living area and the overall site. Features of the home include a partial basement with a formal recreation room, 2.5 bathrooms, central air conditioning, and a two-car garage. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance and a 2-78 as further defined by the Cook County Assessor's Office; however as discussed below, the appellant argues that the subject property should more appropriately be classified as a 2-34 property. The record reflects that the subject property is owner-occupied.

Firstly, the appellant addressed the classification and listed sized of the subject property. The appellant argued that the subject property was incorrectly classified as a 2-78 property and should more appropriately be considered a 2-34 property. The appellant supplied a letter arguing

the subject property is a split-level home and attached recent photographs of the subject property. The appellant also attached a 2019 property characteristics printout that showed the property was classified as a 2-34. As to the size of the subject property, the board of review lists it at 2,242 square feet, while the appellant argues that the subject property is actually 1,812 square feet. In support of this assertion, the appellant submitted a plat of survey and the aforementioned 2019 property characteristics printout which showed the property to be 1,812 square feet.

The appellant contends assessment inequity in regard to the subject improvement as the basis of the appeal. The appellant indicates that the subject property has an improvement assessment of \$41,073 or \$22.67 per square foot of living area, based on 1,812 square feet of living area. In support of this argument the appellant submitted information on four equity comparables with varying degrees of similarity to the subject. All four of the comparables were class 2-34 properties. The suggested comparable properties ranged in size from 1,711 to 1,903 square feet of living area. Each suggested property has a full unfinished basement. Three of the suggested comparables were listed as having central air conditioning. Each of the suggested properties has a two-car garage. The appellant reported that the suggested comparables were located within 4,808 feet of the subject. The comparables have improvement assessments ranging from \$18.64 to \$21.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$65,681.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,774. The board of review indicates that subject property has an improvement assessment of \$41,073 or \$18.32 per square foot of living area, based on 2,242 square feet of living area. The board of review listed the subject property as a 2-78 property with 2,242 feet of living area. The board of review did not supply any further evidence to support this, nor any evidence to dispute the appellant's claims as to classification and size. In support of its contention of the correct assessment the board of review submitted information on four equity comparables, each of which was classified as a 2-78 property. The suggested comparable properties ranged in size from 2,186 to 2,297 square feet of living area. The suggested properties had varying types of basements. Each of the suggested comparables was listed as having central air conditioning and a two-car garage. The board of review reported that the suggested comparables were located within a quarter of a mile of the subject. The comparables have improvement assessments ranging from \$19.89 to \$23.60 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **Conclusion of Law**

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

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);

Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As a preliminary matter, the Board finds that the subject property is 1,812 square feet of living space. The appellant's own assertions based on personal knowledge along with the 2019 property characteristics printout and the plat of survey were taken as the best evidence to make this determination.

The Board is less convinced that the subject property should be considered a class 2-34 property. The Cook County Real Property Assessment Classification Ordinance defines whether a property is a class 2 or not, but it is the Cook County Assessor's Office purview of how the property is further classified. The Cook County Assessor's Office defines a class 2-34 as a "split level residence with a lower level below grade (ground level) [of] all ages [and] all sizes." They define a 2-78 as a "two or more story residence, up to 62 years of age [and] 2,001 to 3,800 square feet." As the Board found, based on the evidence in this record, that the subject property is 1,812 square feet of living space, a classification of 2-78 is likely incorrect; however, the pictures supplied by the appellant are inconclusive that any portion of the livable area of the subject property is below grade making it so that a 2-34 classification may also be incorrect. The Board declines to make any determination of classification but also need not do so in order to determine if the property is inequitably assessed.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3. Like the subject property, these comparables are single-family dwellings with similar living areas, a basement, 2.5 bathrooms, central air conditioning, a two-car garage, and are located within the same neighborhood code as the subject property. These comparables ranged in improvement assessment of \$18.64 to \$21.47 per square foot of living area. The subject's improvement assessment of \$22.67 per square foot of living area (based on 1,812 square feet of living area) falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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.

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Chairman



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Member



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Member



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Member



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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: June 18, 2024



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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

Eduardo Lopez Gil  
2350 Schiller Ave.  
Wilmette, IL 60091

COUNTY

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