



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

APPELLANT: Cheryl Schuldt
DOCKET NO.: 22-26532.001-R-1
PARCEL NO.: 05-27-307-006-0000

The parties of record before the Property Tax Appeal Board are Cheryl Schuldt, 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: \$24,200
IMPR.: \$98,728
TOTAL: \$122,928

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 107-year-old, three-story, single-family dwelling of frame construction with 3,526 square feet of living area. The property has an 8,800 square foot site and is located in Wilmette, New Trier Township, Cook County. Features of the home include a basement¹, four full bathrooms, central air conditioning, and a two-car garage. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance. The record reflects that the subject property is owner-occupied.

The appellant contends assessment inequity with regards to the subject improvement as the basis of the appeal. In support of this argument the appellant submitted information on twelve

¹ The appellant indicates that they have a partial basement that is partially finished. The board of review indicates that it is a full finished basement.

suggested equity comparables with varying degrees of similarity to the subject.² The improvements ranged: in age from 95 to 127 years old and in size from 2,683 to 3,944 square feet of living area. Each suggested comparable property had a full finished basement and central air conditioning. The suggested comparables had varying number of bathrooms. The appellant reported that the suggested comparables were located within four blocks of the subject property. The comparables have improvement assessments ranging from \$14.35 to \$32.17 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$122,928.

The appellant submitted evidence, including a board of review decision letter dated March 27, 2023, that shows the total assessment for the subject property as \$162,807. The subject property has an improvement assessment of \$138,607 or \$39.31 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" erroneously disclosing the total assessment for the subject of \$178,480 after board of review action. This erroneous disclosure appears both on page one of the "Notes on Appeal" and the second page equity grid. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The improvements ranged: in age from 96 to 107 years old and in size from 2,838 to 3,485 square feet of living area. Each suggested comparable property had a full finished basement. One of the suggested comparable properties had central air conditioning. The suggested comparables had varying number of bathrooms. The suggested comparables each had a two-car garage. The board of review reported that each of the suggested comparables were located within a block of the subject property. The comparables have improvement assessments ranging from \$44.10 to \$53.10 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 (4th 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,

² It should be noted that, the appellant's suggested comparables #6 and #10 are the same property (PIN 05273140160000, 1224 Forest Ave.). Likewise, the appellant's suggested comparables #7 and #11 are the same property (PIN 05273200070000, 1103 Forest Ave.). The Board sets aside comparables #10 and #11 as duplicative.

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.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 #3, #4, #5, #6, #7, #8, #9, and #12. Like the subject property, these comparables are class 2-06, single-family dwellings with similar living areas, age, amenities, and location. These comparables ranged in improvement assessment of \$14.35 to \$32.17 per square foot of living area. The subject's improvement assessment of \$39.31 per square foot of living area falls above the range established by the best comparables in this record. The board of review's comparables were given less weight due to differences in amenities, design, and/or size of the living space. 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.

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: June 18, 2024



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

Cheryl Schuldt
1117 Ashland Ave
Wilmette, IL 60091

COUNTY

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