FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gavin and Stephanie Bowman
DOCKET NO.: 23-21776.001-R-1
PARCEL NO.: 05-33-213-104-0000

The parties of record before the Property Tax Appeal Board are Gavin and Stephanie Bowman, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:	$23,933
IMPR.:	$37,067
TOTAL:	$61,000

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 2023 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 1.5-story dwelling of frame and masonry exterior construction with 1,676 square feet of living area. The dwelling was built in 1940 and is approximately 83 years old. Features include a partial basement, central air conditioning, and one fireplace. The property has a 13,676 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located within the subject's assessment neighborhood and from 0.4 of a mile to 1.6 miles from the subject. The comparables are improved with one or more story, class 2-03 homes of masonry of frame and masonry exterior construction ranging in size from 1,242 to 1,645 square feet of living area. The dwellings range in age from 64 to 97 years old. Three homes each have a full or partial basement and one comparable has a crawl space foundation. Each comparable has central air conditioning. Two comparables each have one fireplace. The comparables have improvement assessments ranging from $22,332 to $29,505 or from $17.29 to $18.99 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment to $30,403.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $61,000. The subject property has an improvement assessment of $37,067 or $22.12 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. The comparables are improved with 1-story or 1.5-story, class 2-03 homes of frame, stucco, or frame and masonry exterior construction ranging in size from 1,112 to 1,710 square feet of living area. The dwellings range in age from 66 to 106 years old. Each home has a full basement. Two comparables each have central air conditioning. Three comparables each have one fireplace. Three comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from $26,032 to $45,455 or from $23.20 to $26.58 per square foot of living area. The board of review asserts the assessed values per square foot for the submitted comparables support the subject's assessed value as equitable.

Conclusion of Law

The appellants 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 record contains a total of eight equity comparables for the Board's consideration with varying degrees of similarity in age and other features. Nevertheless, the Board gives less weight to the appellants' comparables #1, #2, and #4, as well as board of review comparables #1, #2, and #3, due to differences relative to the subject in location, dwelling size, foundation type, and/or garage amenity.

The Board finds the best evidence of assessment equity to be the appellants' comparable #3 and board of review's comparable #4, which are overall more similar to the subject in location and dwelling size with varying degrees of similarity in age and other features. These two comparables are significantly older homes than the subject which would require upward adjustments for this difference to make them more equivalent to the subject. The two best comparables have improvement assessments of $29,505 and $45,455 or $18.31 and $26.58 per square foot of living area, respectively. The subject's improvement assessment of $37,067 or $22.12 per square foot of living area is bracketed by the two best comparables in this record.

Based on this record and after considering appropriate adjustments to the two best comparables for differences from 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:

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: September 15, 2026

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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