FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Prairie Townhome Owners Association
DOCKET NO.: 23-21991.001-R-1 through 23-21991.008-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Prairie Townhome Owners Association, the appellant(s), by attorney Michael R. O'Malley, of Schmidt Salzman & Moran, Ltd. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-21991.001-R-1	05-34-108-037-0000	9,000	43,500	$52,500
23-21991.002-R-1	05-34-108-038-0000	9,000	43,500	$52,500
23-21991.003-R-1	05-34-108-039-0000	9,000	43,500	$52,500
23-21991.004-R-1	05-34-108-040-0000	9,000	43,500	$52,500
23-21991.005-R-1	05-34-108-041-0000	7,500	45,000	$52,500
23-21991.006-R-1	05-34-108-042-0000	7,500	45,000	$52,500
23-21991.007-R-1	05-34-108-043-0000	7,500	45,000	$52,500
23-21991.008-R-1	05-34-108-044-0000	7,500	45,000	$52,500

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 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 eight townhomes in the same townhome association of masonry construction, with each townhome having 1,500 square feet of living area. Features of the home include a partial basement, central air conditioning, a fireplace and a two-car garage. The townhome association has a 5,836 square foot site and is located in Wilmette, New Trier Township, Cook County. The subjects are classified as class 2-95 properties under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables to compare all of the townhome units to. The appellant did not state the distance of the comparables to the subject but stated they are located in the same general neighborhood. The comparables are 23-year-old class 2-95 residences with masonry construction. The comparables have 2,826 square feet of living area and have improvement assessments of $22.82 per square foot of living area. The appellant is requesting a total cumulative assessment for all units of $339,840.

The county board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subjects of $420,000. The subject townhomes have improvement assessments of either $43,500 or $45,000 and have improvement assessments of either $29.00 or $30.00 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. The comparables submitted by the board of review, however, are four of the units being appealed, as these units are identified as PIN #s 05-34-108-041-0000, 05-34-108-042-0000, 05-34-108-043-0000, and 05-34-108-044-0000. Those townhomes have 1,500 square feet of living area and have improvement assessments of $30.00 per square foot of living area. The board of review is requesting that the current 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 fewer 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 Board finds that none of the evidence submitted by either party is persuasive to show assessment equity. Each of the comparables submitted by the appellant is significantly larger than the subject townhomes. Turning to the board of review's comparables, pursuant to Pace Realty Group, Inc. v. The Property Tax Appeal Board, 306 Ill.App.3rd. 718, 713 N.E.2d 1249, 239 Ill.Dec.339 (1999), the Appellate Court found that in determining what properties are truly comparable, there is error as a matter of law when the selection of comparables includes a property which has also received the same contested assessment. Here, the board of review is using townhomes appealed in the instant matter as comparables, and the Board will not consider those comparables pursuant to the precedent stated in *Pace*. Overall, since the burden is on the appellant to show inequity, based on this record 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: July 21, 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

AGENCY

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