FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Martin Podorsky
DOCKET NO.: 23-22306.001-R-1
PARCEL NO.: 05-27-411-005-0000

The parties of record before the Property Tax Appeal Board are Martin Podorsky, the appellant(s), by attorney Kevin P. Burke, of Smith Hemmesch Burke & Kaczynski 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 ***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:	$29,040
IMPR.:	$97,280
TOTAL:	$126,320

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 a single parcel on which stands a two-story dwelling of stucco exterior and a two-story coach house/garage with a combined 4,748 square feet of living area. The improvements were approximately 110 years old. Features of the two-story dwelling include a partial basement. A two-car garage is contained in the coach house/garage. The property has a 10,560 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 as the basis of the appeal. In support of this argument the appellant submitted information on four class 2-06 equity comparable properties with varying degrees of similarities to the subject which are located within a 0.5-mile radius of the subject. The improvements ranged: in age from 104 to 112 years; in size from 3,519 to 3,946 square feet of living area; and in improvement assessment from $24.59 to $25.91 per square foot of living area. Appellant disclosed that this is an owner-occupied residence. The appellant asserted that the coach-house is uninhabitable and in a state of disrepair. The appellant submitted photos of the garage and coach house space. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $159,493. The subject property has an improvement assessment of $130,453 with an allocated assessment for the improvement with 3,756 square feet of living area of $28.08 per square foot of living area and an allocated improvement assessment for the coach house of $25.05 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four class 2-06 equity comparable properties with varying degrees of similarities to the subject which are located within a ¼-mile radius of the subject. The improvements ranged: in age from 96 to 114 years; in size from 2,806 to 3,022 square feet of living area; and in improvement assessment from $33.85 to $36.48 per square foot of living area. The board of review asserted that the subject property is multi-improvement with a two-story dwelling class 2-06 property with 3,756 square feet of living area and a coach house/garage class 2-05 property with 992 square feet of living area. The board of review contends that the appellant added the assessments for the dwelling and coach house together and divided that sum by the square feet of living area of the dwelling only, to arrive at the purported total assessment. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal the appellant makes a motion that the board of review should be defaulted in this matter for failing to include a property record card for the subject property.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board denies the motion submitted by the appellant as to the evidence offered by the board of review. The Board will weigh the evidence in the record when making its decision.

The parties assert that there is a coach house on the property. The appellant asserts that the coach house is uninhabitable. The board of review contends that the appellant disregarded the square footage of the coach house, maintained the improvement assessment of $130,453, but based the improvement assessment per square foot of living area on the square footage of the two-story dwelling alone, without factoring in the square footage of the coach house, to arrive at the purported improvement assessment per square foot of $34.73.

Section 9-180 of the Code (35 ILCS 200/9-180) states as follows:

> Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. The owner of the improved property shall notify the assessor, within 30 days of the issuance of an occupancy permit or within 30 days of completion of the improvements, on a form prescribed by that official, and request that the property be reassessed. The notice shall be sent by certified mail, return receipt requested and shall include the legal description of the property. When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. The owner of property entitled to a diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90-day period, no diminution of assessed valuation shall be attributable to the property. Computations under this Section shall be on the basis of a year of 365 days. (Source: P.A. 91-486, eff. 1-1-00.)

Section 9-160 of the Code provides:

> "On or before June 1 in each year other than the general assessment year the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed." 35 ILCS 200/9-160

Here, section 9-160 requires the assessor to record any new improvements and to determine the value they have added to the property. By its terms, section 9-180, applies only after a building has been substantially completed and initially occupied. Reading these two sections together, section 9-160 clearly requires the assessor to value any substantially completed improvements to the extent that they add value to the property. Section 9-180 then defines the time when the improvement can be fully assessed. In Long Grove Manor the court found that an assessment to the extent that the improvement adds value can be applied when the improvement is substantially completed. The courts have rejected the argument that a property this is not "under roof" cannot be taxed. Long Grove Manor v. Property Tax Appeal Board, 301 Ill.App.3d 654, 235 Ill.Dec. 299, 704 N.E.2d 872 (1998).

The Board finds that there is a coach house on the property. In addition, the Board finds that the appellant has offered unrebutted evidence of the uninhabitability of the coach house.

As to the main improvement, the parties submitted eight equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables were similar to the subject in age, construction, location, size, and amenities. The best comparables had improvement assessments ranging from $24.59 to $25.91 per square foot of building area. In comparison the subject's allocated improvement assessment for this improvement of $28.08 per square foot of building area is above the range of the best comparables in this record. After reviewing the evidence and testimony and making adjustments to the comparables for differences in pertinent factors, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed and a reduction in the subject's improvement 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:

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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