



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

APPELLANT: Timothy Nugent
DOCKET NO.: 23-22555.001-R-1
PARCEL NO.: 05-27-424-012-0000

The parties of record before the Property Tax Appeal Board are Timothy Nugent, the appellant(s), 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 **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: \$32,175
IMPR.: \$52,576
TOTAL: \$84,751

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 an approximately 118-year-old, two-story dwelling of frame construction with 2,120 square feet of living area. Features of the home include a fireplace, a full basement and a 2.5-car garage. The property has an 11,700 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance. The record discloses that the subject is owner-occupied during the lien year.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as frame construction, two-story dwellings. They range in age from 110 to 135 years; in size from 1,909 to 2,060 square feet of living area; improvement assessment from \$21.74 to \$26.91 per square

foot of living area. These properties have partial or full basements, zero or one fireplace and one to three-car garages. The suggested comparable properties are located within a 1-mile radius of the subject property. The appellant requested the subject's total assessment be reduced to \$84,751.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,885. The board of review submitted that the subject property has an improvement assessment of \$62,710 or \$29.58 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as stucco exterior, frame or masonry construction, two-story dwellings. They range in age from 72 to 112 years; in size from 1,800 to 2,092 square feet of living area; improvement assessment is \$32.96 or \$33.00 per square foot of living area. These properties have full basements, one or two fireplaces, and one to two-car garages. Two of the board of review's suggested comparable properties have central air conditioning. The suggested comparable properties have the same neighborhood code as the subject property; three are in the same subarea and one of the three are within a ¼-mile radius. 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, 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 and #4. As for the comparables not found to be best evidence, the board of review's comparables #1, #2, and #4 are different in exterior construction than the subject property. Additionally, the board of review did not disclose the proximity that comparable #3 is to the subject and it is not in the same subarea. The best comparables in this record are similar to the subject dwelling in location, construction, age and living area size. These comparables are all within a 1-mile radius of the subject property.

The best comparables have improvement assessments ranging from \$21.74 to \$26.91 per square foot of building area. The subject's improvement assessment of \$29.58 per square foot of living area falls above the value established by the range of the best comparables in this record. After considering all the best comparable properties submitted by the parties with emphasis on those properties that are proximate in location, similar in size of living area, and with similar features to the subject and after further considering adjustments to the best comparable properties for differences from the subject, 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: _____

October 21, 2025



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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