FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Megan Hamilton
DOCKET NO.: 23-22692.001-R-1
PARCEL NO.: 05-28-300-017-0000

The parties of record before the Property Tax Appeal Board are Megan Hamilton, the appellant, by attorney George J. Relias, of Relias Law Group, 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:

LAND:	$21,440
IMPR.:	$47,179
TOTAL:	$68,619

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 2-story dwelling of frame and masonry construction with 1,777 square feet of living area that is approximately 69 years old. The subject features 2½ bathrooms, a full basement finished with a recreation room, two fireplaces, and a 2-car garage. The property has a 6,700 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-05 property[1] under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from 246 feet to .8 of a mile from the subject and each within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 6,100 to 6,700 square feet of land area

[1] Two-or-more story residence, over 62 years of age with up to 2,200 square feet of living area.

that are improved with 2-story, class 2-05 dwellings of frame, masonry, or frame and masonry construction. The dwellings range in size from 1,760 to 1,940 square feet of living area and range in age from 72 to 87 years old. Each comparable features 1 or 2 full baths with each comparable having an additional ½ bath. Each comparable also has a full basement (three of which are finished with recreation rooms), one or two fireplaces, and a 1-car or a 2-car garage. Three comparables have central air conditioning. The comparables sold from December 2021 to April 2022 for prices ranging from $550,000 to $700,000 or from $294.91 to $363.64 per square foot of living area, including land. Appellant's counsel also submitted copies of the Multiple Listing Service (MLS) sheets and property characteristics printouts for each comparable sale, along with a brief requesting a reduction to the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted the final decision of the Cook County Board of Review disclosing the total assessment for the subject of $68,619. The subject's assessment reflects a market value of $686,190 or $386.15 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted a grid analysis with information on four comparable sales located within the same (survey) block, or within ¼ of a mile from the subject and each within the same assessment neighborhood code as the subject property. The comparables have sites of either 6,100 or 6,700 square feet of land area that are improved with 2-story, class 2-05 dwellings of frame or frame and masonry construction. The comparables range in size from 1,731 to 2,068 square feet of living area and range in age from 81 to 85 years old. Each comparable features 2 full bathrooms and either one or two additional ½ baths. Each comparable also has a full basement, (two of which are finished with recreation rooms), one or two fireplaces, and a 2-car garage. Three comparables have central air conditioning. The comparables sold from September 2021 to October 2023 for prices ranging from $800,000 to $1,611,000 or from $386.85 to $802.69 per square foot of living area, land included.

In rebuttal, the appellant's counsel critiqued each of the board of review comparables as being dissimilar from the subject property with comparables #3 and #4 having undergone recent renovations accounting for their higher sale prices.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant 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 comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #3 and board of review comparable #3 based on these sales occurring in 2021 which are less proximate in time to the January 1, 2023 assessment date at issue and, thus, less likely to be reflective of subject's market value than the remaining comparables that sold more proximate in time to the lien date. The Board also gave less weight to appellant's comparable #4 and board of review comparable #4 which appear to be outliers on the low and high end of the spectrum, respectively, based on their substantially differing sale prices in relation to the remaining comparables in the record. The MLS listing sheet for the board of review comparable #4 describes this dwelling as having "completely renovated and expanded interior."

On this record, the Board finds the best evidence of market value to be appellant's comparables #1 and #2, along with board of review comparables #1 and #2 which sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, design, lot size, dwelling size, age, and some amenities. However, each of the parties' comparable #1 has central air conditioning which is not a feature of the subject dwelling, and board of review comparable #1 has an unfinished basement, dissimilar from the subject's finished basement, suggesting that adjustments would be appropriate to these comparables for the differences from the subject in order to make them more equivalent to the subject property.

The best comparables in the record sold from February 2022 to October 2023 for prices ranging from $700,000 to $815,000 or from $360.82 to $428.27 per square foot of living area, land included. The subject's assessment reflects a market value of $686,190 or $386.15 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record in terms of overall market value, and within the range on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not establish by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the subject's assessment is not warranted.

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: August 19, 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

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