



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

APPELLANT: Alice Michael
DOCKET NO.: 23-28014.001-R-1
PARCEL NO.: 05-29-319-008-0000

The parties of record before the Property Tax Appeal Board are Alice Michael, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge; 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: \$26,506
IMPR.: \$60,494
TOTAL: \$87,000

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 two-story dwelling of masonry exterior construction with 3,152 square feet of living area. The dwelling is approximately 57 years old. Features of the dwelling include a full basement that is finished with a formal recreation room, three full bathrooms, two half bathrooms, central air conditioning, two fireplaces¹ and a 2-car garage. The property has a 13,253 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity

¹ The parties differ as to the number of fireplaces in the subject dwelling. The Board finds the best evidence is found in the property characteristics printout provided by the appellant disclosing the subject has two fireplaces.

comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located within .08 of a mile from the subject, one of which is also along the same street as the subject property. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,224 to 3,786 square feet of living area. The dwellings are from 53 to 59 years old. The comparables each have a full or partial basement. No data was provided by the appellant concerning basement finish, if any, for the comparables. Each comparable has one or two full bathrooms, from one to three additional half bathrooms, central air conditioning, two fireplaces and either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$45,870 to \$68,592 or from \$12.80 to \$18.28 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$51,567 or \$16.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,000. The subject property has an improvement assessment of \$60,494 or \$19.19 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located within the same block and along the same street as the subject or approximately ¼ of a mile from the subject property. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 2,930 to 3,712 square feet of living area. The dwellings are from 47 to 59 years old. The comparables each have a full or partial basement, one of which is finished with a formal recreation room. Each comparable has two or three full bathrooms, one or two additional half bathrooms, central air conditioning, one or two fireplaces and a 2-car garage. The comparables have improvement assessments ranging from \$56,852 to \$74,370 or from \$19.40 to \$20.10 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #5, as well as board of review comparables #1, #2 and #3 due to differences from the subject dwelling in size and/or lack of a basement.

The Board finds the appellant's comparables #3 and #4, along with board of review comparable #4 have the same assessment neighborhood code and property classification code as the subject. These three comparables are overall most similar to the subject dwelling in size, design and age. However, the comparables are each inferior to the subject in bathroom count, board of review comparable #4 is inferior in fireplace count, and none of the comparables were reported to have basement finish like the subject. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$50,971 to \$57,318 or from \$15.81 to \$19.40 per square foot of living area. The subject's improvement assessment of \$60,494 or \$19.19 per square foot of living area falls above the range established by the best comparables in the record in terms of total improvement assessment but within the range on a per square foot of living area basis. The subject's higher total improvement assessment appears to be logical given the subject's superior features. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds 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: _____

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: _____

September 16, 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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