



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

APPELLANT: Brian Haynsworth
DOCKET NO.: 23-31385.001-R-1
PARCEL NO.: 05-33-213-048-0000

The parties of record before the Property Tax Appeal Board are Brian Haynsworth, the appellant(s); 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: \$23,975
IMPR.: \$43,025
TOTAL: \$67,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 100-year-old, 1.5-story, single-family dwelling of frame construction with 2,295 square feet of living area. Features of the home include two full bathrooms, a two-car garage, and one fireplace. The property has a 13,700 square foot site located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends assessment inequity as the basis of the appeal. In support of this argument, appellant submitted information on six suggested equity comparables. Each comparable was improved with a single-family residence of stucco, frame, or frame and masonry construction. The comparables ranged: between 2,083 and 2,571 square feet of living area; in assessment between \$13.78 and \$19.57 per square foot of living area; between one full and three full and one half bathrooms, and in age between 64 and 96 years old. Appellant also submitted a copy of the board of review's written decision reflecting its final total assessment for the subject property

of \$71,160. Based on this evidence, appellant requested a reduction in the subject's assessment to \$67,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total valuation assessment for the subject of \$71,160 and an improvement assessment of \$47,185, or \$20.56 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 comparables. Each comparable was improved with either a one-story or a one-and-one-half-story, single-family residence of either stucco, frame, masonry, or frame and masonry construction. The comparables ranged from 1,861 to 2,034 square feet of living area and in assessment between \$21.67 and \$29.33 per square foot of living area. They ranged in age from 92 to 102 years old and contained from one full bathroom to two and one-half bathrooms.

In rebuttal, appellant states that the board of review did not provide evidence to rebut appellant's comparables submitted with appellant's appeal. As to the board of review's comparables, appellant states they differ from the subject property in condition, construction, amenities, size, and location. In addition, appellant states that the board of review's comparables in the instant appeal differ from the board of review's comparables used in its determination of appellant's appeal at the board of review.

Pursuant to proper notice, this matter was set to proceed to hearing on June 12, 2025. Prior to hearing, the parties agreed in writing to waive hearing and requested the matter be written on the evidence submitted. The Administrative Law Judge granted the request.

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 appellant *did meet* this burden of proof and a reduction in the subject's assessment *is warranted*.

Regarding appellant's statement in its rebuttal that the board of review did not provide evidence to rebut appellant's comparables, the Board notes that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e).

Regarding appellant's implication that the board of review erred in providing comparables that differed from its comparables at the board of review level, the Board notes that all matters before the Property Tax Appeal Board are *de novo*, and no weight is given to any evidence provided for a board of review appeal.

Section 1910.50 of PTAB's procedural rules states:

a) All proceedings before the Property Tax Appeal Board shall be considered *de novo* meaning the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review or to any submissions not timely filed or not specifically made a part of the record. The Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county. Each appeal shall be limited to the grounds listed in the petition filed with the Board. (Section 16-180 of the Code).

The Board finds the best evidence of assessment equity to be *appellant's comparables #1, #3, and #5*. These comparables were most similar to the subject property in living area square footage, construction, and/or closest to it in proximity. The best comparables had improvement assessments that ranged from \$17.90 to \$19.57 per square foot of living area. The subject's improvement assessment of \$20.56 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds 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: _____

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

AGENCY

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