



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

APPELLANT: John Nash  
DOCKET NO.: 23-55919.001-R-1  
PARCEL NO.: 05-28-420-020-0000

The parties of record before the Property Tax Appeal Board are John Nash, 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:** \$22,400  
**IMPR.:** \$32,531  
**TOTAL:** \$54,931

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed a direct appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2019 tax year, after receiving a reduction in assessment for the same property in case 2022-20895.001-R-1. 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 100-year-old, 1.5-story, single-family dwelling of masonry construction with 1,840 square feet of living area. The property has a 7,000 square foot site and is located in Wilmette, New Trier Township, Cook County. Features of the home include an unfinished full basement, two full bathrooms, and a two-car garage. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance. The record reflects that the subject property is not owner-occupied.

The appellant contends assessment inequity with regards to the subject improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables with varying degrees of similarity to the subject. The suggested comparable properties ranged in size from 1,608 to 2,070 square feet of living area. Four of the suggested comparable properties have one fireplace. Three of the suggested properties have a full basement and one comparable had a partial basement. Two of the suggested comparables were listed as

having central air conditioning. Each of the comparable properties had a garage of either 200 or 400 square feet. The appellant reported that the suggested comparables were located between a third of a mile and one mile from the subject property. Three of the comparable properties have the same neighborhood code as the subject property. The comparables ranged in age from 72 to 114 years old. The comparables have improvement assessments ranging from \$16.17 to \$18.53 per square foot of living area. The appellant also submitted a letter indicated the basis of the appeal, photographs of the subject property, and Multiple Listing Service data sheets of the suggested comparable properties. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$56,440.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,078. The subject property has an improvement assessment of \$35,678 or \$19.39 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The suggested comparable properties ranged in size from 1,821 to 2,112 square feet of living area. Each of the suggested comparable properties had at least one fireplace. Each comparable properties had a full basement. Three of the suggested comparables were listed as having central air conditioning. Three of the suggested comparables had a garage: either a 1.5-car or a two-car. The board of review reported that three of the suggested comparables were located within the same subarea as the subject property and one of the comparable properties was located within a quarter of a mile of the subject property. All the comparables were located within the same neighborhood code as the subject property. The comparables ranged in age from 86 to 101 years old. The comparables have improvement assessments ranging from \$19.49 to \$32.79 per square foot of living area. Based on the above evidence, the board of review requested that the assessment be confirmed.

The appellant submitted rebuttal evidence in the form of a letter which addresses three of the board of review's suggested comparables highlighting both errors in the board of review's information as well as the comparables dissimilarities in both physical characteristics and location. The appellant also submitted the MLS listings and pictures for three of the board of review's comparables. The Appellant reaffirmed their request for a reduction.

### **Conclusion of Law**

The appellant 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 meet 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 the appellant's equity comparables #1, #2, and #3. These comparables had improvement assessments that ranged from \$16.17 to \$17.68 per square foot of living area. The subject's improvement assessment of \$19.39 per square foot of living area falls above the range established by the best comparables in this record.

The board of review's comparables were given less weight due to differences in amenities, location, and/or size. The appellant's comparables #4 through #10 were given less weight due to a lack of complete data provided. Based on this record the Board finds, as to the equity argument, 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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