



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

APPELLANT: Richard Sweitzer  
DOCKET NO.: 23-55992.001-R-1  
PARCEL NO.: 05-34-407-005-0000

The parties of record before the Property Tax Appeal Board are Richard Sweitzer, 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 **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:** \$20,625  
**IMPR.:** \$47,286  
**TOTAL:** \$67,911

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 7,500 square foot parcel of land improved with a 106-year-old, two-story, frame, single-family dwelling containing 1,909 square feet of building area. The property is located in Wilmette, New Trier Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant made a contention of law argument and submitted equity comparables as the basis of the appeal. In support of this argument, the appellant submitted a brief asserting that the subject had a previous decision lowering the assessment for the subject, that there have been no material changes to the subject, and that the ownership has not changed. The appellant included the decision and the partially signed stipulation from the 2022 appeal.

In addition, the appellant submitted data on four suggested comparables. These comparables are described as two-story, frame or masonry or stucco, single-family dwellings. Amenities include a

full basement, from one to two and one-half baths, a one or two-car garage, air conditioning for two properties, and for two properties, a fireplace. They range: in age from 102 to 121 years; in size from 1,900 to 2,036 square feet of building area; and in improvement assessment from \$23.39 to \$31.97 per square foot of building area. The petition discloses the subject is not an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$67,911 with an improvement assessment of \$47,86 or \$24.77 per square foot of building area.

In support of the current assessment, the board of review submitted data on four suggested comparables. These comparables are described as two-story, stucco or frame, single-family dwellings. Amenities include a full basement, from one and one-half to two and one-half baths, a one and one-half or two-car garage, air conditioning for two properties, and for three properties, a fireplace. They range: in age from 63 to 116 years; in size from 1,728 to 2,080 square feet of building area; and in improvement assessment from \$27.64 to \$33.14 per square foot of building area. The board of review submitted a second "Board of Review Notes on Appeal" which disclosed the assessment, listed the subject's characteristics and noted "rollover" in the comments section.

### **Conclusion of Law**

The appellant made a contention of law argument based on the previous decision. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject is not an owner-occupied residence and, therefore, the subject does not qualify for the 2022 decision to apply to the 2023 appeal. Although the board of review submitted a second notes on appeal notating a "rollover," the appellant's petition indicates a different address for the subject property from the appellant's address and section 1b discloses that the subject is not an owner-occupied residence.

The taxpayer also included equity comparables. 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 best evidence of assessment equity to be the appellant's comparables #1, #2, and #3 and the board of review's comparables #1 and #2. The remaining comparables were given less weight due to differences in construction or size. These comparables had improvement assessments ranging from \$23.39 to \$33.14 per square foot of building area. In comparison the subject's improvement assessment of \$24.77 per square foot of building area is within the range of the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements 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: \_\_\_\_\_

June 17, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Richard Sweitzer  
1130 Greenleaf  
Wilmette, IL 60091

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602