



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

APPELLANT: Jeff Brody  
DOCKET NO.: 07-21438.001-R-1  
PARCEL NO.: 05-26-101-015-0000

The parties of record before the Property Tax Appeal Board are Jeff Brody, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 64,152  
**IMPR.:** \$ 94,962  
**TOTAL:** \$ 159,114

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 3,192 square feet of living area. The dwelling is 96 years old. Features of the home include a full finished basement, central air conditioning, a fireplace, and a two-car detached garage. The dwelling is located in Wilmette, New Trier Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story stucco or masonry dwellings that range in age from 71 to 111 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The comparable dwellings range in size from 3,078 to 3,344 square feet of living area. Each comparable has an unfinished basement, full or partial, a fireplace, and a garage. None of the dwellings has central air conditioning. The comparables have improvement assessments ranging from \$25.98 to \$29.75 per square foot of living area. The subject's improvement assessment is \$45.69 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of one or two-story stucco, masonry, or frame and masonry dwellings. The property characteristic sheets for these comparables indicate that all three have been replaced with new improvements. On the grid analysis, the dwellings are described as ranging in age from 45 to 84 years old and in size from 2,720 to 4,174 square feet of living area. Each comparable has a partial basement, two of which are finished, a garage, and one or two fireplaces. Two dwellings have central air conditioning. These properties have 2007 improvement assessments ranging from \$0.00 to \$26.03 per square foot of living area. The comparable assessed at \$0.00 has an assessment that indicates that the improvement has been torn down. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that all of the comparables submitted by the board of review had lower assessments than the subject property and that all had been replaced with new construction.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

Both parties presented assessment data on a total of seven equity comparables. The comparables submitted by the board of review received little weight in the Board's analysis. All of the comparables submitted by the board of review have been replaced with new improvements; even so, the structures that were torn down were not similar to the subject. Comparable one was 33% larger; and comparables two and three were one-story dwellings that were 46 and 51 years newer than the subject. The Board finds the appellant's comparables were very similar to the subject in size and design and they were generally similar to the subject in age. In addition, three of the appellant's four comparables had masonry exterior construction like the subject. Due to their similarities to the subject, the appellant's comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$25.98 to \$29.75 per square foot of living area. The subject's improvement assessment of \$45.69 per square foot of living area falls above the range established by these comparables. After

considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: May 20, 2011

*Allen Castrovillari*

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 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 the subsequent year 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.

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.