



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

APPELLANT: Charles Cohn  
DOCKET NO.: 09-28171.001-R-1  
PARCEL NO.: 05-31-408-154-0000

The parties of record before the Property Tax Appeal Board are Charles Cohn, 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 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:** \$ 9,546  
**IMPR.:** \$ 54,321  
**TOTAL:** \$ 63,867

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling is approximately 38 years old and contains 2,366 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two-car garage. The subject property is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Wilmette, New Trier Township, Cook County.<sup>1</sup>

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three suggested comparable properties described as dwellings of frame and masonry construction. The comparable properties have

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<sup>1</sup> Class 2-78 is a two or more story residence, up to 62 years of age, 2,001 to 3,800 square feet.

the same assigned neighborhood and classification codes as the subject. The comparable dwellings are from 49 to 55 years old and contain from 2,504 to 2,579 square feet of living area. One comparable has a crawl-space foundation, and two have finished basements, either full or partial. Each comparable has central air conditioning. Two comparables have garages and a fireplace. The comparables have improvement assessments ranging from \$49,304 to \$51,854 or from \$19.69 to \$20.51 per square foot of living area. The subject's improvement assessment is \$54,321 or \$22.95 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$47,304 or \$19.99 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$63,867 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject, and three of the comparable properties have the same assigned classification code as the subject.<sup>2</sup> The dwellings are from 36 to 43 years old and contain from 2,278 to 2,720 square feet of living area. One of the comparables has a full finished basement; two have unfinished basements, either full or partial; and one has a concrete slab foundation. Each of the comparables has central air conditioning and a garage. Three of the comparables have one or two fireplaces. These properties have improvement assessments ranging from \$52,333 to \$60,785 or from \$22.35 to \$23.53 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 not 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

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<sup>2</sup> Comparable #2 has a classification code of 2-07; nevertheless, this comparable actually meets the requirements of class 2-78. Comparable #2's dwelling is less than 62 years old and contains 2,278 square feet of living area.

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 not met this burden.

Both parties presented assessment data on a total of seven suggested comparables. The appellant's comparables #1 and #2 were significantly older than the subject, and comparable #1 also differed in foundation. As a result, these two comparables received reduced weight in the Board's analysis. The board of review's comparable #1 also differed in foundation from the subject and likewise received reduced weight. The Board finds the appellant's comparable #3 and the board of review's comparables #2 through #4 were very similar to the subject in age, design, exterior construction, and most features. Moreover, the board of review's comparables #2 and #4 were very similar to the subject in living area. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$51,854 to \$60,785 or from \$20.51 to \$23.01 per square foot of living area. The subject's improvement assessment of \$54,321 or \$22.96 per square foot of living area falls within the range established by the most similar 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 equitable and a reduction in the subject's assessment is not 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.



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Chairman



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Member



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Member



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Member



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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: February 21, 2014



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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.