



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

APPELLANT: William Truszkowski  
DOCKET NO.: 10-28618.001-R-1  
PARCEL NO.: 05-33-204-009-0000

The parties of record before the Property Tax Appeal Board are William Truszkowski, the appellant, by attorney Christopher G. Walsh, Jr. 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: \$9,300**  
**IMPR.: \$83,404**  
**TOTAL: \$92,704**

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 four years old and contains 2,608 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The subject property has a 6,000 square foot site and is located in Wilmette, New Trier Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four comparable properties described as two-story dwellings of frame or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. Two of the comparables are located three blocks from the subject property, and the other two comparables are described as being located a "few blocks" from the subject property. The comparable dwellings are from 19 to 58 years old and contain from 2,413 to 2,666 square feet of living area. Each comparable has a full unfinished basement, a fireplace, and a garage. Three

comparables have central air conditioning. The comparables have improvement assessments ranging from \$64,216 to \$69,423 or from \$24.51 to \$27.04 per square foot of living area. The subject's improvement assessment is \$83,404 or \$31.98 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$67,417 or \$25.85 per square foot of living area.

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 four suggested comparable properties improved with two-story dwellings of frame or frame and masonry construction. The comparables have the same assigned neighborhood code as the subject, and three are located one-quarter mile from the subject. The dwellings range in age from three to thirteen years and contain from 2,648 to 2,990 square feet of living area. Each comparable has central air conditioning, one or two fireplaces, a garage, and a full basement, two of which are finished. These properties have improvement assessments ranging from \$81,876 to \$91,384 or from \$29.48 to \$31.80 per square foot of living area. As part of its evidence, the board of review disclosed that the subject property sold in November 2007 for \$1,131,000 or for \$433.67 per square foot of living area, land included. 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. 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 eight suggested comparables. The Board finds the appellant's

comparables were significantly older than the subject and received reduced weight in the Board's analysis. The Board finds that the board of review comparables were most similar to the subject in age and were also similar to the subject in location, design, features, and 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 \$81,876 to \$91,384 or from \$29.48 to \$31.80 square foot of living area. The subject's improvement assessment of \$83,404 falls within the range established by the best comparables in this record, and the subject's improvement assessment of \$31.98 per square foot of living area falls slightly above the range established by the best comparables in the record on a per square foot basis. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.



Chairman



Member



Member



Member



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: March 21, 2014



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.