



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

APPELLANT: Jennifer Berg  
DOCKET NO.: 17-25692.001-R-1  
PARCEL NO.: 05-32-118-023-0000

The parties of record before the Property Tax Appeal Board are Jennifer Berg, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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:** \$8,820  
**IMPR.:** \$38,680  
**TOTAL:** \$47,500

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 2017 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 two-story dwelling of masonry construction with 2,334 square feet of living area.<sup>1</sup> The dwelling was constructed in 1995 and is approximately 22 years old. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a two-car garage. The property has an 8,400 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The Board finds the best evidence of the subject's dwelling size was presented by the appellant as the appraisal contained a schematic depicting the floorplan of the dwelling. The slight discrepancy in the subject's dwelling size contained in the board of review's grid analysis versus the appellant's appraisal report shall not impact the Board's ability to decide.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 1, 2016 for a price of \$475,000. Appellant's counsel completed Section IV – Recent Sale Data of the Residential Appeal form disclosing that the property was purchased from Pamela Mustain, the sale was not between family or related corporations, was sold by a Realtor and had been advertised for sale on the Multiple Listing Service. Appellant's counsel submitted the Settlement Statement which showed the sale price as \$475,000 and that broker's commissions were paid to two entities. Appellant also submitted a copy of the listing sheet associated with the sale which showed that the subject had been on the market for 434 prior to appellant's purchase, along with the Residential Real Estate Contract which outlined the terms of the sale. Additionally, the appellant submitted a copy of an appraisal of the subject property prepared at the time of purchase which concluded that the subject had an estimated market value of \$475,000 as of May 11, 2016. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price of \$475,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,233. The subject's assessment reflects a market value of \$622,330 or \$266.64 per square foot of living area, land included, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties, only one of which contained sale information. This comparable consists of a two-story frame and masonry dwelling that is 59 years old and contains 2,412 square feet of living area. The dwelling is situated on a 10,211 square foot site and has an unfinished partial basement, central air conditioning, one fireplace and a two-car garage. The property sold in June 2015 for \$880,000 or \$364.84 per square foot of living area. Based on the above evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board gave little weight to the one comparable sale submitted by the board of review as the 2015 sale is dated relative to the January 1, 2017 assessment date at issue.

The Board finds the best evidence of market value to be the purchase of the subject property in June 2016 for \$475,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and that the property was sold using a Realtor and had been advertised for sale on the Multiple Listing Service. In further support of the transaction, the appellant submitted a copy of the closing statement showing the

sale price as \$475,000 and that commissions were paid to two real estate firms. The appellant also submitted a copy of the appraisal prepared in conjunction with the purchase which concluded that the subject had an estimated market value of \$475,000 as of May 11, 2016 which is proximate in time to the January 1, 2017 assessment date at issue and which is below the market value of \$622,330 reflected by the assessment. The Board finds the board of review presented only one dated comparable sale and did not present any evidence to challenge the arm's length nature of the transaction. Based on this record the Board finds the subject property had a market value of \$475,000 as of January 1, 2017, and, thus, a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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: September 21, 2021



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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