



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

APPELLANT: Matthew Brown  
DOCKET NO.: 19-24891.001-R-1  
PARCEL NO.: 05-33-405-006-0000

The parties of record before the Property Tax Appeal Board are Matthew Brown, the appellant, by attorney Douglas LaSota, of O'Keefe, Lyons & Hynes, LLC 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 **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:** \$19,072  
**IMPR.:** \$47,301  
**TOTAL:** \$66,373

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 2019 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 2-story dwelling of frame exterior construction with 1,777 square feet of living area. The dwelling was constructed in 1890 and is approximately 129 years old. Features of the home include a full unfinished basement and a 2-car garage. The property has a 9,536 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in April 2017 for a price of \$615,000. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties, the property was sold through a realtor, the property was advertised for sale through the Multiple Listing Service for 3 months, and the sale

was not due to foreclosure or by contract for deed. In support of the transaction, the appellant submitted copies of a settlement statement indicating a sale price of \$615,000 and payment of realtors' commissions; a Warranty Deed; a Bill of Sale for personal property located at the subject property; an Affidavit of Title; a Closing Disclosure, a history of recorded items for the subject property; and listing information. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,373. The subject's assessment reflects a market value of \$663,730 or \$373.51 per square foot of living area, land included, when applying the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 4,400 to 6,400 square feet of land area and are improved with 2-story, class 2-05 dwellings of frame or frame and masonry exterior construction. The homes range in size from 1,600 to 1,904 square feet of living area and range in age from 96 to 105 years old. Each home has an unfinished basement and a 1-car or a 2-car garage. One home has central air conditioning and two homes each have a fireplace. The comparables sold from October 2018 to June 2019 for prices ranging from \$725,000 to \$865,000 or from \$380.78 to \$540.63 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant presented a proposed stipulation reducing the subject's assessment to \$54,612, which the appellant argued is the amount of the subject's assessment for the 2020 tax year.

The board of review rejected the appellant's offer, contending that the subject's assessment was reduced for the 2020 tax year as a result of the COVID-19 pandemic which did not affect property values in 2019.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were similar to the subject in dwelling size, age, location, and some features, although the properties have smaller sites than the subject and one comparable has central air conditioning unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$725,000 to \$865,000 or from \$380.78 to \$540.63 per square foot of

living area, including land. The subject's assessment reflects a market value of \$663,730 or \$373.51 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. Based on this record, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment 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 27, 2023



\_\_\_\_\_  
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

Matthew Brown, by attorney:  
Douglas LaSota  
O'Keefe, Lyons & Hynes, LLC  
30 North LaSalle Street  
Suite 4100  
Chicago, IL 60602

COUNTY

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