



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

APPELLANT: Jason Carlyle  
DOCKET NO.: 21-21112.001-R-1  
PARCEL NO.: 05-06-301-018-0000

The parties of record before the Property Tax Appeal Board are Jason Carlyle, the appellant, by Katherine Amari O'Dell, attorney-at-law of Amari & Locallo 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:** \$69,430  
**IMPR.:** \$5,570  
**TOTAL:** \$75,000

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 2021 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 three-story dwelling of stucco exterior construction containing 4,447 square feet of living area.<sup>1</sup> The dwelling was constructed in 1914 and is approximately 107 years old. Features of the property include a partial basement, four fireplaces, 4½ bathrooms and a 2-car carport. The property has a 33,062 square foot site located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-06 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 on December 20, 2019, for a price of \$750,000. The appellant completed Section IV – Recent Sale Data of the appeal

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<sup>1</sup> The Board finds the best descriptive information for the subject property, including dwelling size, was included in the appellant's appraisal.

identifying the sellers and indicated the parties to the transaction were not related. The appellant further indicated the property was sold through a realtor, was advertised for sale in the multiple listing service and had been on the market for 409/1190 days. The appellant also submitted a copy of the settlement statement dated December 20, 2019, and disclosing the sale price of \$750,000. The settlement statement also identified the sellers as Nancy Bloch, Elizabeth Bloch-Smith and Robert E. Bloch as Co-Trustees under trust agreement dated December 27, 2013 and know as 2013 Bloch Grandchildren's Trust. The settlement statement also identified a second set of sellers as Elizabeth Bloch-Smith, Nancy Karvel and Robert E. Bloch as Successor Co-Trustees of the Sonia Bloch Trust Declaration Dated February 8, 1991. The settlement statement also listed a commission paid to the realtor.

To further document the transaction the appellant submitted a copy of the listing disclosing the property had an original list price of \$1,150,000, the list prices was reduced to \$880,000, and the property was purchased for \$750,000. The listing further indicated the property had a marketing time of 409 days and a total marketing time of 1,190 days. The document stated the listing date was September 29, 2018, the contract date was November 11, 2019, and the settlement date was December 20, 2019. The listing further explained the subject dwelling is the largest of 6 Frank Lloyd Wright-designed Prairie homes in Ravine Bluffs and unique to most Wright homes being three-story high with a rooftop deck and outdoor fireplace. The listing further stated the stable and gardener's cottage were incorporated into the main house, providing a much more spacious and modern 1<sup>st</sup> floor layout.

To further support the overvaluation argument the appellant submitted an appraisal of the subject property prepared by Robert B. Merel, an Illinois Certified Residential Real Estate Appraiser. The purpose of the appraiser was to provide the lender/client with an accurate, and adequately supported, opinion of the market value of the subject property. The lender/client was identified as JPMorgan Chase. The assignment type was a purchase transaction, and the fee simple property rights were appraised. The highest and best use was determined to be the present use of the property.

The appraiser described the property as having a 33,062 square foot site improved with a 2½ story home with 4,447 square feet of living area. The appraisal included a sketch of the subject dwelling with measurements and calculations. The appraiser further indicated the subject had an unfinished basement. The finished above grade area included 10 rooms, 5 bedrooms, and 4½ bathrooms. He further described the subject as having four fireplaces and a 2-car carport. Photographs of the exterior and interior of the home were included in the report.

The appraiser indicated that no updates to the home had been made in the previous 15 years. He further stated the subject is a well-maintained Frank Lloyd Wright Prairie Style home with an historic designation. The home has a dated kitchen, the ceramic tile baths are also dated, and the home has original woodwork throughout. The home also has built in bookcases and shelves. The appraiser was of the opinion the subject property does not generally conform to the neighborhood (functional utility, style, condition, use, construction, etc.). He explained the subject is a Frank Lloyd Wright home, known as the Sherman Booth home, with an historic designation and restrictions on what can be done to the home. In the supplemental addendum of the report the appellant's appraiser reiterated the subject is a Frank Lloyd Wright home known as the Sherman Booth home and is designated as an honorary landmark. The homes exterior and

interior can be changed and updated however the new owners see fit without having village and State of Illinois approval. He further stated the comparables used for an opinion of value are the closest in gross living area and age possible for an opinion of value when considering the design significance of the subject, but not having another Wright house of this size site and gross living area. The appraiser asserted the subject home is well maintained but very dated and in need of a new kitchen and baths to bring in modern conveniences.

The appraiser further reported that he analyzed the contract for sale for the subject purchase transaction and concluded it was an arm's length sale using a standard multi-board residential real estate contract.

The appraiser developed the sales comparison approach to value using four comparable sales composed of 2-story or 2½-story dwellings further described as farmhouse, colonial, or prairie style homes. The homes range in size from 2,207 to 4,494 square feet of living area and in age from 80 to 105 years old. Each comparable has a basement with three having finished area, one to three fireplaces, two to four full bathrooms, one or two half bathrooms, and a 2-car garage. The homes have sites ranging in size from 11,895 to 17,870 square feet of land area. The properties are located in Glencoe from approximately .11 to 1.37 miles from the subject property. The sales occurred from January 2018 to November 2019 for prices ranging from \$735,000 to \$1,067,000 or from \$168.46 to \$340.73 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject property to arrive at adjusted prices ranging from \$757,000 to \$991,000. Based on these sales the appraiser arrived at an estimated market value for the subject property of \$800,000 as of November 19, 2019.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$75,000 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 \$108,547. The subject's assessment reflects a market value of \$1,085,470 or \$244.09 per square foot of living area, land included, when using 4,447 square feet as the size of the home and level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with the same classification code and neighborhood code as the subject property. The comparables are improved with two-story dwellings of stucco, masonry, or frame exterior construction that range in size from 2,207 to 4,156 square feet of living area. The homes range in age from 80 to 127 years old. Each property has a full or partial basement with two having finished area, two to five full bathrooms, one half bathroom, one to three fireplaces and a 2-car, 2.5-car, or 3-car garage. Two comparables have central air conditioning. These properties have sites ranging in size from 12,900 to 24,570 square feet of land area and are located in the "subarea" or ¼ of a mile from the subject property. The sales occurred from December 2019 to January 2021 for prices ranging from \$694,500 to \$2,368,036 or from \$304.38 to \$582.54 per square foot of living area, including land. Board of review comparable #1 is a subsequent sale of appraisal comparable #4 and sold in November 2020 for a price of \$694,500 or \$314.68 per square foot of living area, including land.

### **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 finds the best evidence of market value to be the purchase of the subject property in December 2019 for a price of \$750,000. The Illinois Supreme Court has held that a contemporaneous sale between parties dealing at arm's length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (Ill. 1967). 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, the property was sold using a realtor, and the property had been advertised on the open market with the Multiple Listing Service (MLS). In further support of the transaction the appellant submitted a copy of the subject's MLS listing sheet and a copy of the settlement statement. The listing disclosed the property had been exposed on the open market for an extended period approaching 1,190 days which buttresses the conclusion the purchase price is representative of the property's fair cash value. The Board further finds the appraisal submitted by the appellant is supportive of the conclusion the purchase price is indicative of the property's fair cash value. The appraiser provided a detailed description of the subject property and utilized the sales comparison approach to arrive at an estimated market value of \$800,000. The appraiser's analysis included an explanation of the adjustments to the comparables to make them equivalent to the subject property. Additionally, the appraiser explained the subject property is a Frank Lloyd Wright home designated as an honorary landmark but is very dated and in need of a new kitchen and baths to bring in modern conveniences. The historic designation and the dated nature of the subject dwelling most likely has an impact of the property's market value. The Board finds the subject's purchase price of \$750,000 is below the market value reflected by the subject's assessment of \$1,085,470.

The Board further finds the board of review did not present any evidence to challenge the arm's length nature of the transaction and the comparable sales provided by the board of review do not overcome the weight to be given the contemporaneous arm's length sale of the subject property in establishing the assessment for the year at issue.

Based on this record the Board finds the subject property had a market value of \$750,000 as of January 1, 2021, and 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.

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Chairman

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Member

Member

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Member

Member

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Member

Member

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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: March 18, 2025

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Clerk of the Property Tax Appeal Board

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

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