



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

APPELLANT: Dennis Lingle  
DOCKET NO.: 21-21594.001-R-1  
PARCEL NO.: 05-27-200-054-1056

The parties of record before the Property Tax Appeal Board are Dennis Lingle, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$11,531  
**IMPR.:** \$58,469  
**TOTAL:** \$70,000

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 an owner-occupied residential condominium unit that has 1.9022% ownership interest in the nine-story residential condominium complex consisting of 74 residential units.<sup>1</sup> The condominium unit was built in 1969 and is approximately 52 years old. The dwelling features 3½ bathrooms, central air conditioning, a fireplace and two parking garage spaces. The lakefront property is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-99 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 October 16, 2020 for a price of \$700,000. The appellant indicated the subject property was purchased from the owner

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<sup>1</sup> Additional descriptive details of the subject are found in the Multiple Listing Service (MLS) printout provided by the appellant.

of record, the parties to the transaction were not related, the property was sold through a realtor and had been advertised for sale in the Multiple Listing Service. To document the sale the appellant provided a copy of the seller's closing statement, a copy of the MLS listing and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration. The closing statement depicted the sellers as Darlene S. Gilford and Allen C. Berg, as Trustees and reiterated the sale date and purchase price and further depicted that commissions were paid to two realty agencies. The MLS listing disclosed the property had been advertised for a period of 180 days and the transfer declaration also depicted the property had been advertised for sale.

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 \$95,860. The subject's assessment reflects a market value of \$958,600, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted a document entitled Condominium Analysis Results for 2021 prepared by Cathy Cahill, an analyst with the Cook County Board of Review. The analyst indicated in the analysis that all 74 condominium units were under appeal. The analyst provided sales data on 22 comparable residential units in the subject's condominium complex, where one sale is that of the subject property. The sales occurred from June 2018 to October 2021 for prices ranging from \$237,500 to \$1,325,000. The analyst reported a total consideration for these 22 sales of \$15,827,000 and the percentage of interest of ownership of common elements in the condominium complex for the units that sold of 29.5684%. Dividing the total consideration by the total percentage of interest of ownership in the common elements of the condominiums indicated a full value for the condominium complex of \$53,526,738 resulting in a total assessment for the condominium complex of \$5,352,674, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In rebuttal, counsel for the appellant asserted that the board of review did not sufficiently dispute the recent sale of the subject property or contest its validity. Counsel also argued that the recent sale price of the subject property is the best evidence of fair market value.

### **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 on October 16, 2020 for a price of \$700,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant partially 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 for sale. In further support of the transaction, the appellant submitted copies of the closing statement, the MLS listing and the transfer declaration associated with the purchase of the subject property. The Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction. In addition, the assessing officials did not refute the contention that the purchase price was reflective of market value. Moreover, the board of review's analyst included the subject's purchase price in the condominium analysis. The Board finds the purchase price of \$700,000 is below the market value of \$958,600 as reflected by the assessment. Furthermore, the Board has given less weight to the estimated market value of the entire condominium complex as indicated in the board of review condominium analysis, as the Board finds that 6 of the 22 sales chosen by the board of review analyst occurred from June 2018 to December 2019 which are less proximate in time to the lien date at issue than the remaining sales in the analysis, including the sale of the subject property, and thus are less likely to be indicative of market value as of the January 1, 2021 assessment date. Therefore, based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified commensurate with the appellant's request.

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

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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

AGENCY

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