



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

APPELLANT: John Hollander  
DOCKET NO.: 21-24107.001-R-1  
PARCEL NO.: 05-21-321-010-0000

The parties of record before the Property Tax Appeal Board are John Hollander, the appellant, by attorney Herbert B. Rosenberg, of Rock Fusco & Connelly, LLC<sup>1</sup> 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:** \$60,351  
**IMPR.:** \$39,649  
**TOTAL:** \$100,000

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 two-story Colonial single-family dwelling of stucco exterior construction with 3,336 square feet of living area. The home is approximately 95 years old with a reported effective age of 40 years. Features include a full unfinished basement, 2 full bathrooms and 2 half-baths, central air conditioning, a fireplace, a patio, deck, covered porch, and a detached two-car garage.<sup>2</sup> The property has a 35,501 square foot site and is located in

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<sup>1</sup> During the course of this proceeding, a motion for substitution of counsel was granted removing the representation of Michael Davies.

<sup>2</sup> The parties disagree on the bathroom count of the subject. The appellant's appraisal reported an interior inspection whereas the board of review has no substantive evidence in support of its contention that the home has 2½ bathrooms. Based on this evidentiary record, the Board finds the subject has 2 full bathrooms and 2 half-baths as reported by the appellant's appraiser.

Winnetka, 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 contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a brief prepared by counsel along with a retrospective appraisal report prepared by Edward V. Kling, a certified real estate appraiser. The purpose of the report was for asset valuation according to page 1 and for an *ad valorem* tax appeal according to page 4 based on fee simple property rights. Kling inspected the subject property on June 10, 2021.

Using the comparable sales approach to value, Kling analyzed three properties located from next door to .5 of a mile from the subject. The properties are in either Winnetka or Kenilworth with parcels ranging in size from 10,433 to 17,150 square feet of land area. Each parcel is improved with a two-story Colonial dwelling. The homes range in age from 92 to 115 years old and range in size from 2,858 to 3,973 square feet of living area.<sup>3</sup> Kling reported that while the homes are older, each has been recently updated. Each comparable has a basement, two of which have finished area. Features include 2½ or 3½ bathrooms, central air conditioning, one or two fireplaces, and a two-car garage. The comparables sold from September 2020 to June 2021 for prices ranging from \$975,000 to \$1,090,000 or from \$245.41 to \$348.15 per square foot of living area, including land. The appraiser made upward adjustments to each comparable for smaller lot sizes and downward adjustments to each comparable for condition. Additional adjustments to the comparables were made for differences in bathroom count, dwelling size, basement size, basement finish, fireplace count and/or outdoor amenities. Through the process, Kling set forth adjusted sales prices ranging from \$951,100 to \$1,047,500.

Based on the foregoing data and with greatest weight placed upon sales #1 and #3 due to proximity to the subject, Kling opined a market value for the subject property of \$1,000,000 or \$299.76 per square foot of living area, including land, as of January 1, 2021.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,000. The subject's assessment reflects a market value of \$1,200,000 or \$359.71 per square foot of living area, 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 information on four comparable sales located in the subject's neighborhood code. The parcels range in size from 18,800 to 46,268 square feet of land area which is improved with a class 2-06 two-story dwelling of masonry exterior construction. The homes range in age from 78 to 107 years old and range in size from 3,899 to 4,599 square feet of living area. Each comparable has a full or partial unfinished basement, 3 or 4 bathrooms along with 1 or 2 half-baths, and a 2-car or a 2.5-car garage. Three homes have central air conditioning and three comparables have two or four fireplaces. The comparables sold from October 2018 to December 2020 for prices ranging from

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<sup>3</sup> Kling reported the assessing officials depict comparable sale #1 as having 2,662 square feet of living area above grade while the realtor set forth 3,973 square feet. Kling utilized the realtor's size data "based on a reported addition that the assessor is not reportedly aware of."

\$1,275,000 to \$1,950,000 or from \$327.01 to \$468.30 per square foot of living area, including land.

Based on this 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 appellant submitted an appraisal of the subject property with an opinion of value as of the lien date at issue of \$1,000,000 and the board of review submitted four suggested comparable sales located in the subject's neighborhood code in support of their respective positions before the Property Tax Appeal Board. The Board has given little weight to the board of review comparables due to significant differences in dwelling size of approximately 17% to 38% when compared to the subject dwelling. In addition, each of the board of review comparables have significantly more full bathrooms than the subject and comparable #3 has a sale date in October 2018 or approximately 26 months prior to the lien date at issue of January 1, 2021 and thus less likely to be indicative of the subject's estimated market value. Moreover, the Board finds that further analyzing the board of review comparables, three of the properties present significantly larger lot sizes, which would necessitate downward adjustments to make them more equivalent to the subject. Likewise, the additional bathrooms and larger dwelling sizes would also necessitate significant adjustments to make the properties more similar to the subject. But for board of review sale #3 with a sale date in 2018, the comparables present recent sale prices that each are much higher than the subject's estimated market value based on its assessment of \$1,200,000, further suggesting that the three recent sales are dissimilar and superior in various respects to the subject property.

In conclusion, on this record, the Property Tax Appeal Board finds the best evidence of market value to be the appraisal submitted by the appellant as the appraiser analyzed sales that occurred more proximate to the lien date and two of which were in close proximity to the subject property. The subject's assessment reflects a market value of \$1,200,000 or \$359.71 per square foot of living area, including land, which is above the appraised value conclusion in the record of \$1,000,000. In light of the evidence herein, the Board finds the subject property had a market value of \$1,000,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2).

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



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Member



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Member



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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

**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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