



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

APPELLANT: Dave Morgan  
DOCKET NO.: 22-21372.001-R-1  
PARCEL NO.: 05-27-420-001-0000

The parties of record before the Property Tax Appeal Board are Dave Morgan, the appellant(s), by attorney Kevin P. Burke, of Smith Hemmesch Burke & Kaczynski 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:** \$14,548  
**IMPR.:** \$70,452  
**TOTAL:** \$85,000

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 2022 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- and part-three-story dwelling of masonry construction with 2,353<sup>1</sup> square feet of living area. The dwelling was 100 years old. Features of the home include a full basement, a fireplace, and a one-car garage. The property has a 5,290 square foot site and is located in Wilmette, New Trier Township, Cook County. The property is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the basis of the appeal. In support of the argument of overvaluation the appellant submitted an appraisal estimating the subject property had a market value of \$850,000 as of January 1, 2022. The appraisal was prepared by an associate real estate trainee appraiser who was supervised by a certified general real estate appraiser. The appraiser asserted that the highest and best use of the subject property

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<sup>1</sup> The Board finds that this square footage is correct based on the inspection by the appraiser.

as improved was its present use. The appraiser conducted an inspection of the subject property on January 27, 2023, and used the sales comparison approach to valuation in the appraisal. The appellant disclosed that this is an owner-occupied residence.

Under the sales comparison approach, the appraiser utilized four comparable sales properties located within 0.72-mile radius of the subject property. The comparable properties sites ranged in size from 7,052 to 17,809 square feet of land area and from 2,256 to 2,360 square feet of living area. The properties are each improved with a two-story single-family dwelling of frame or brick construction, or stucco exterior, that were from 99 to 122 years old. The comparable properties sold from July 2020 to March 2021 for prices ranging from \$830,000 to \$860,000 or from \$364.03 to \$367.91 per square foot of living area, land included in the sales prices. The appraiser adjusted, as applicable, for site, quality of construction, room count, rooms below grade, energy efficient items, garage, and HVAC. The appraiser concluded that based on the sales data and applying adjustments to the comparable sales for differences from the subject, the subject had a market value of \$850,000. Based on this evidence the appellant is seeking a reduction in the subject's assessment to reflect the appraisal.

In support of the argument of assessment inequity the appellant submitted information on five class 2-06 equity comparable properties with varying degrees of similarities to the subject which are located within a 1.3-mile radius of the subject. The improvements ranged: in age from 65 to 112 years; in size from 2,405 to 3,164 square feet of living area; and in improvement assessment from \$24.79 to \$30.87 per square foot of living area. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,693. The subject's assessment reflects a market value of \$1,096,930 or \$466.18 per square foot of living area, including land, when applying the level of assessments for class two 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 properties which sold from February 2022 to August 2022 for sales prices from \$1,180,000 to \$1,775,000 or from \$452.98 to \$792.41 per square foot of living area, land included in the sales prices. These properties were located within the same neighborhood code as the subject including three within a ¼-mile of the subject. The improvements were from 97 to 119 years old and had from 2,240 to 2,711 square feet of living area.

In further support of the contention of the correct assessment the board of review suggested four equity comparable properties with varying degrees of similarity to the subject which are located within the same subarea as the subject including two within a ¼-mile of the subject. The improvements ranged: in age from 106 to 118 years; in size from 2,626 to 2,774 square feet of living area; and in improvement assessment from \$39.11 to \$52.38 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

**Conclusion of Law**

The appellant contends, in part, that 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 appraisal submitted by the appellant. The Board finds the appellant submitted a credible appraisal report with reasonable and logical adjustments for differences from the subject which was not challenged by the board of review. The four comparable sales presented by the board of review lacked adjustments for significant differences when compared to the subject property. The subject's current assessment reflects a market value of \$1,096,930, which is higher than the appraised value of \$850,000. Based on the evidence presented, the Board finds the subject property is overvalued and a reduction commensurate with the appellant's request is warranted. Since market value has been established at \$850,000 the level of assessment for class two property under the Cook County Real Property Assessment Classification Ordinance shall apply and the total assessment for the subject property for the lien year at issue will be reduced to \$85,000. (86 Ill.Admin.Code §1910.50(c)(2)). After this reduction the Board finds that the subject property is equitably assessed.

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 15, 2026



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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