



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

APPELLANT: Melissa Howard
DOCKET NO.: 22-21579.001-R-1
PARCEL NO.: 05-18-205-021-0000

The parties of record before the Property Tax Appeal Board are Melissa Howard, the appellant, 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: \$17,500
IMPR.: \$74,500
TOTAL: \$92,000

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-story dwelling of frame exterior construction with 2,494 square feet of living area.¹ The dwelling is approximately 10 years old. Features of the home include a full basement with finished area, an unfinished attic, central air conditioning, a fireplace and a two-car garage.² The property has a 7,000 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board finds the best description of the subject's dwelling size is found in the appraisal submitted by the appellants, which contained a schematic diagram and dimensions of the improvements, along with interior and exterior photographs of the dwelling.

² The appellant's appraiser described the subject dwelling with a scuttle attic and the Multiple Listing Service (MLS) printout included in the appraisal disclosed the subject dwelling has an unfinished attic with pulldown stairs.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant completed Section IV – Recent Sale Data and submitted evidence disclosing the subject property was purchased on August 7, 2020 for a price of \$920,000. The appellant reported the parties to the transaction were not related, the property was sold by a realtor and the property had been advertised for a period of 2 months in the Multiple Listing Service (MLS). To document the sale, the appellant submitted a copy of the Settlement Statement reiterating the sale date and price, which also depicted commissions being issued as part of the transaction. The appellant also submitted an appraisal estimating the subject property had a market value of \$920,000 as of July 13, 2020. The appraisal was prepared by Kyle Van Heck., a Certified Residential Real Estate Appraiser and Leslie L. Foreman, a Certified General Real Estate Appraiser. The purpose of the appraisal was for a purchase transaction. The appraisers disclosed the subject property was offered for sale on June 26, 2020 for a price of \$899,000 per the MRED MLS (#10761640 and is currently under contract of \$920,000 as of June 28, 2020.

Under the sales comparison approach to value the appraisers analyzed five comparable sales and two listings that have varying degrees of similarity when compared to the subject in location, dwelling size, design, age and some features. Comparables #1 through #6 sold from July 2019 to July 2020 for prices ranging from \$877,000 to \$955,000 or from \$275.79 to \$396.59 per square foot of living area, including land and comparables #6 and #7 are listed for prices of \$975,000 and \$875,000 or for \$465.39 and \$355.40 per square foot of living area, including land, respectively. The appraisers adjusted comparables and arrived at an estimated market value for the subject of \$920,000 as of July 13, 2020.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$92,000 to reflect the appraised value.

In the alternative, the appellant also contends assessment inequity concerning the improvement assessment as a bases of the appeal. In support of the inequity argument, the appellant submitted four comparables that have the same assessment neighborhood code as the subject and are located from .2 of a mile to 1.2 miles from the subject property. The comparables are class 2-78 properties improved with two-story dwellings of frame exterior construction ranging in size from 2,993 to 3,786 square feet of living area. The comparables are from 26 to 29 years old. The comparables each have a full basement, three of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a 2-car garage. The comparables have improvement assessments that range from \$77,750 to \$87,500 or from \$21.05 to \$26.02 per square feet of living area.

Based on the inequity argument, in the alternative, the appellant requested the subject's total assessment be reduced to \$94,052.

The appellant submitted a copy of the Cook County Board of Review decision for the 2022 tax year that disclosed the final total assessment for the subject of \$113,910. The subject's assessment reflects a market value of \$1,139,100 or \$456.74 per square foot of living area, including land, using 2,494 square feet, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$96,410 or \$38.66 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment, the board of review submitted information on four comparable properties, where sales data was provided for comparable #3. The four comparables have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject property. The comparables are class 2-78 properties improved with two-story dwellings of frame exterior construction ranging in size from 2,817 to 3,361 square feet of living area. The comparables are 8 or 13 years old. The comparables each have a full basement, three of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$115,599 to \$120,500 or from \$34.50 to \$41.58 per square feet of living area. The board of review's evidence depicts a sale of the subject property in September 2020 for \$920,000.

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

In rebuttal, counsel for the appellant argued that the board of review proffered no evidence or argument to challenge the appellant's contention that the August 2020 purchase price is the best evidence of value for the subject property. Secondly, the board of review did not provide any evidence or argument to challenge the facts or opinions in the appraisal report. Lastly, counsel argued that the board of review submitted one comparable sale but provided no form of documentation that the sale actually took place on the date and price reported by the board of review.

Conclusion of Law

The appellant contends in part 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 on this basis.

The appellant provided evidence of the August 7, 2020 purchase of the subject property for \$920,000 and an appraisal with an opinion of value of \$920,000 July 2013, 2020 and the board of review presented one suggested comparable sale for the Board's consideration.

The Board finds the best evidence of market value to be the purchase of the subject property in August 2020 for a price of \$920,000. 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, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 2 months. In further support of the transaction the appellant submitted a copy of the settlement statement, as well as the purchase appraisal associated with the transaction. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction and the one comparable sale provided by the

board of review does not overcome the weight to be given to the arm's length sale of the subject property in establishing the assessment for the year at issue. Additionally, less weight was given to board of review comparable #3 due to its substantially larger dwelling size, when compared to the subject. Based on this record, the Board finds the subject property has a market value of \$920,000 as of the assessment date at issue. Since market value has been established the Cook County Real Property Assessment Classification Ordinance for class 2 property of 10.00% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

The appellant also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The record contains eight assessment equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds 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: January 20, 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

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