



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

APPELLANT: John Leung  
DOCKET NO.: 22-21747.001-R-1  
PARCEL NO.: 05-17-300-060-0000

The parties of record before the Property Tax Appeal Board are John Leung, the appellant(s); the Cook County Board of Review; the New Trier H.S.D. #203 intervenor, by attorney Scott L. Ginsburg of Robbins Schwartz in Chicago.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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:** \$71,874  
**IMPR.:** \$80,126  
**TOTAL:** \$152,000

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 38-year-old, two-story, single-family home of masonry construction with 4,568 square feet of living area. The property has a 21,780 square foot site and is located in Winnetka, New Trier Township, Cook County. Features of the building include an unfinished partial basement, central air conditioning, and a two-car garage. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant, pro se, filed an appeal for the subject property on April 6, 2023. The appellant contends overvaluation based on a recent appraisal. In support of this argument the appellant submitted an appraisal. The appraiser was Gayle S. Sullivan who signed the appraisal. A supervisory appraiser, Michael J. Sullivan, also signed the appraisal. The appraisal utilized one of the three recognized appraisal methods: that being the sales comparison approach. The

appraiser examined three comparable sales. Those comparable sales included 1548 Tower Rd., Winnetka, Illinois (PIN 05-18-308-050-0000) which sold for \$857,515 on August 29, 2018, 1206 Tower Rd., Winnetka, Illinois (PIN 05-17-300-003-0000) which sold for \$815,000 on June 12, 2018, and 924 Pine Tree Ln., Winnetka, Illinois (PIN 05-18-106-032-0000) on April 8, 2019. Each of the comparable properties was located within one mile of the subject property. The appraiser then made adjustments to the comparable sales properties based on differences between those properties and the subject property. After making those adjustments, the appraiser then calculated an “adjusted sales price” for each of these three properties. The appraiser then formulated an opinion that the subject property had a market value of \$900,000, as of January 1, 2019.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,000. The subject's assessment reflects a market value of \$1,520,000 or \$332.75 per square foot of living area, land included. In support of its contention of the correct assessment the board of review submitted information on four suggested comparables with varying degrees of similarity to the subject. Those four properties sold between March 2019 and December 2022. They sold for between \$1,310,000 and \$2,465,000 or between \$342.66 and \$577.01 per square foot of living area, land included. Based on this evidence, the board of review requested that the assessment be confirmed.

New Trier High School District No. 203 sought and was granted intervention in this case. On October 16, 2023, the Property Tax Appeal Board received the intervenor's evidence and legal brief. The legal brief contained a chart created by the intervenor attorneys that contained six comparable sales. The brief also contained “Exhibit A” which consisted of six Multiple List Service closing data sheets for the six listed comparable sales. Those six properties sold between May 2019 and July 2022. They sold for between \$1,335,000 and \$1,825,000 or between \$357.72 and \$400.31 per square foot of living area, land included. Based on this evidence, the intervenor requested that the appellant be denied relief.

The appellant then filed a rebuttal letter in response. The appellant argued that the submitted appraisal should be the controlling evidence in determining the fair market value of the subject property. The appellant argued that the appraisal was written by a state certified appraiser who was supervised by a second state certified appraiser. The appellant requested a finding that the subject property had a market value of \$900,000 commensurate with the appraisal and that the 10% level of assessment should be applied for a total assessed value of \$90,000 for the subject property.

This matter proceeded to hearing on August 20, 2024, via the WebEx platform. Present at the hearing were the appellant, pro se, Michael Sullivan (Sullivan), witness for the appellant, Kathleen Ropka, attorney for the intervenor, and Danielle LaHee (LaHee), representative for the Cook County board of review. At the hearing, Michael Sullivan and Danielle LaHee were sworn in as witnesses.

The appellant provided an opening statement where he argued that the appraisal was the best evidence and that the subject property should be assessed at \$90,000. The board of review waived opening statement. The intervenor's attorney presented an opening statement that argued that they appellant failed to meet their burden in large part due to the remoteness of the appraisal.

The administrative law judge (ALJ) instructed the appellant to call his first witness and ask questions. The appellant then began testifying and arguing on his own behalf. The intervenor's attorney objected, which the ALJ sustained. The ALJ once again instructed the appellant to make inquiries into his witness. Sullivan then began speaking and introducing himself saying that he was an Illinois certified general appraiser and had an SRA designation from the Appraisal Institute. The ALJ again instructed the appellant to ask questions of Sullivan rather than just allow Sullivan to give a presentation. The appellant then began talking about how he hired Sullivan. The intervenor's attorney objected, which was sustained. The ALJ, again, instructed the appellant to ask Sullivan questions.

The appellant asked Sullivan how he arrived at the appraised value. Sullivan testified that he did a property inspection and provided details about the subject property. Sullivan testified that the subject property was located on two busy roads which impacted the value of the subject property in a negative way. Sullivan testified that the comparables he used in his appraisal were also located on busy roads, which is how he was able to estimate the fair market value of the subject property to be \$900,000 as of January 1, 2019.

The appellant asked Sullivan if his valuation opinion would have been different had the valuation date been a few years later. Sullivan then began talking about and referring to a second appraisal he had completed with a valuation date of January 1, 2023. The intervenor attorney objected. That objection was sustained. Sullivan was instructed to put away any paperwork that was not submitted into evidence. The ALJ then asked if either opposing party objected to Sullivan referring to his 2019 appraisal during testimony. The intervenor's attorney and the board of review had no objection.

The appellant began making a closing argument, to which the intervenor's attorney objected. The objection was sustained. The ALJ asked the appellant if he had any additional questions and the appellant said that he did not.

The intervenor's attorney then proceeded with cross examination. Sullivan testified on cross examination that his 2019 appraisal contained three sales comparables, two of which were sales from 2018. Sullivan testified to the ages of the three comparable properties that he used. Sullivan testified that all three comparables were adjusted upwards. The intervenor's attorney asked Sullivan, "And it's fair to say that the values that you have in your appraisal and your estimate does not reflect the assessed value of these properties as of January 1, 2022, is that correct?" Sullivan answered, "Yes, we were asked to do it as of January 1, 2019."

The board of review waived cross examination.

The appellant did not have any questions for re-direct examination.

The ALJ then asked Sullivan a series of questions concerning his qualifications. Sullivan testified that he is an Illinois certified general appraiser with an SRA designation with the Appraisal Institute. Sullivan testified that he has been certified since 1991 or 1992 and that he has testified in his capacity as an appraiser hundreds of times and was certified as an expert. The intervenor's attorney then asked Sullivan questions. Sullivan testified that the second signatory on the appraisal, Gayle Sullivan, is also a certified appraiser. Sullivan testified that he did not do

a premises inspection of the subject property for the preparation of the 2019 appraisal. Sullivan testified that Gayle Sullivan did personally inspect the property. Gayle Sullivan did not testify.

The intervenor's attorney then objected to the admissibility of the appraisal as the appraiser who inspected the property was not present to testify at the hearing. The ALJ reserved ruling on this objection.

The appellant did not call any additional witnesses and rested his case-in-chief.

LaHee testified about the board of review's evidence and highlighted their sales comparable #2. The appellant then began cross examination. During his cross examination of LaHee, the appellant began arguing about other evidence and held up a Zillow printout to the camera that had not previously been admitted into evidence. The intervenor's attorney objected, which was sustained. The appellant then asked LaHee how she could testify to evidence that was not in the record. The ALJ inquired and asked the appellant if he had received the board of review's notes on appeal. The appellant indicated that he did not receive such a document. After some time, the appellant found the board of review's notes on appeal in his paperwork. LaHee testified that the board of review generally submits comparable sales, because comparable sales are often the basis of an appellant's appraisal, so these types of evidence are similar.

The intervenor's attorney then called the appellant as a witness. The appellant testified that it was an error on his petition that his property was sold in 2019.

The intervenor's attorney then presented her case-in-chief by speaking about her sales comparables. At this time, the appellant indicated that he did not have intervenor's evidence. The ALJ emailed the appellant a copy of the intervenor's previously submitted evidence.

All parties presented closing argument.

### **Sanctions**

The Property Tax Appeal Board (PTAB) provides, as required by law, the forms a party must use when filing an appeal before PTAB. 35 ILCS 16-165, 86 Ill.Admin.Code 1910.30(c) and 1910.80. "Only the prescribed forms of the Property Tax Appeal Board may be used." 86 Ill.Admin.Code 1910.80. PTAB Standing Order No. 2<sup>1</sup> applies to all matters filed after February 28, 2023. This order holds that "All parties are ordered to use PTAB's prescribed forms whether a party is filing by paper or through the e-filing portal (abbreviated "EFP" in PTAB's rules). Any party not complying with PTAB's rules will be subject to sanctions. The order goes on to say, "The sanction will be to give any evidence not submitted on the proper form zero weight."

The intervenor submitted evidence, which was received on October 16, 2023. All of the intervenor's evidence and argument was contained in the legal brief. The intervenor did not use the prescribed forms provided by PTAB. The intervenor instead listed their suggested comparable properties in a chart within the intervenor's brief that did not comport with the provided forms. As such, the Board orders sanctions as it pertains to this evidence. The Board

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<sup>1</sup> <https://ptab.illinois.gov/pdf/StandingOrderNo2.pdf>

gives no weight to any evidence regarding the suggested comparable sales properties submitted by the intervenors.

### **Conclusion of Law**

The Board will first address the admissibility of the 2019 appraisal report. At the hearing, the appellant presented an appraisal that had previously been submitted into evidence. The appellant called Michael Sullivan to testify to the appraisal. Michael Sullivan is listed as the supervisory appraiser on the appraisal itself. Michael Sullivan testified that Gayle Sullivan had personally inspected the subject property in preparation for the 2019 appraisal report and that he had not. Gayle Sullivan did not testify at the hearing. Following Michael Sullivan's testimony, the intervenor objected to the admittance of the appraisal arguing that the individual who had inspected the building must be present to lay foundation for the admittance of the appraisal report.

We now address the intervenor's objection to the admittance of the appraisal report. The Board overrules the intervenor's objection. The statute in pertinent part reads, "Appraisal testimony offered to prove the valuation asserted may only be given by a preparer of the documented appraisal whose signature appears on the document." 86 Ill.Admin.Code §1910.67(l). The Board finds that Michael Sullivan was a preparer of the appraisal. The fact that the appraisal had two signatories does not preclude Michael Sullivan from being considered a preparer of the document. There is no authority requiring an appraiser to personally inspect a property prior to testifying or laying foundation for an appraisal. The fact that Gayle Sullivan, and not Michael Sullivan, visited the subject property in preparation for the 2019 appraisal report goes towards the weight given to Michael Sullivan's testimony and not to the admissibility of the appraisal report. The 2019 appraisal report was properly admitted.

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 did not meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board gives reduced weight to the value conclusion contained within the appellant's appraisal report. The lien date of this appeal is January 1, 2022. The appraisal report admitted into evidence and testified to by Sullivan concludes that the subject property had a market value of \$900,000 as of January 1, 2019. That appraisal report relied upon three sales comparables, two of which were sales from 2018, more than three years removed from the lien date of this appeal. The Board finds that the remoteness of these sales calls for substantially diminished weight given to the appraisal report. No other appraisal was properly admitted into evidence. Additionally, the report is also given less weight since the testifying appraiser, Michael Sullivan, did not visit the subject property prior to preparing the appraisal. Because of this, the Board finds that the appellant did not meet their burden of proof by a preponderance of the evidence in showing that their assessment was overvalued. The Board finds a reduction in the subject's assessment is not warranted.

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 21, 2025



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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