



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

APPELLANT: Frank Haynes  
DOCKET NO.: 22-22779.001-R-1 through 22-22779.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Frank Haynes, the appellant, by attorney Richard Shapiro, Attorney at Law in Evanston; and the Cook County Board of Review.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-22779.001-R-1	05-22-100-058-0000	26,620	84,653	\$111,273
22-22779.002-R-1	05-27-115-003-0000	7,140	0	\$7,140

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 and masonry exterior construction with 2,480 square feet of living area. The dwelling was constructed in 1953 and is approximately 69 years old. Features of the home include central air conditioning, three full and one half bathrooms, a full basement with finished area, a fireplace, and a two-car garage.<sup>1</sup> The property has a combined 11,942 square foot site and is located in Kenilworth, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The Board finds the interior and exterior photographs contained within the appellant's appraisal to be the best evidence of the subject's features. The appraisal photographs show three full and one half bathrooms and appear to show an air conditioning unit in the rear of the home. These features were reported by the board of review and not refuted by the appellant in rebuttal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$725,000 as of January 1, 2022. The appraisal was prepared by Audrey Clamage, a certified residential real estate appraiser, for a property tax appeal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach by examining three comparable sales located within .81 of a mile of the subject. The comparables are improved with two-story dwellings of frame, frame and masonry, or Dryvit exterior construction ranging in size from 2,220 to 2,988 square feet of living area. The dwellings range in age from 84 to 115 years old. Each comparable has central air conditioning, a basement with two having finished area, and a one-car or two-car garage. Each comparable has either 2 full and one half bathrooms or three full and one half bathrooms. The parcels range from 6,040 to 7,950 square feet of land area. The sales occurred from March to August 2021 for prices ranging from \$500,000 to \$985,000 or from \$225.23 to \$427.89 per square foot of living area, including land. Adjustments were then applied for differences between the comparables and the subject property for location, site size, dwelling size, bathroom count, and other features to arrive at adjusted prices ranging from \$518,400 to \$865,120. Based on this data, the appraiser arrived at a market value of \$725,000 or \$292.34 per square foot of living area, including land, as of January 1, 2022.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$118,413. The subject's assessment reflects a market value of \$1,184,130 or \$477.47 per square foot of living area, land included, when using the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's assessment neighborhood, three of which are on the same block as the subject. The comparables consist of two-story class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,524 to 4,981 square feet of living area. The dwellings range in age from 67 to 156 years old. Each dwelling has one or two fireplaces, a basement with two having finished area, and a two-car garage. Two comparables have central air conditioning. Each comparable has two to four full bathrooms, with three having one or two additional half bathrooms. The parcels range in size from 8,600 to 19,923 square feet of land area. The comparables sold from November 2021 to June 2022 for prices ranging from \$1 to \$2,100,000 or from \$0.00 to \$563.76 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted an appraisal and four comparable sales for the Board's consideration. The Board gives less weight to the value conclusion within the appraisal report, which contained significantly older comparables in relation to the subject without any adjustment for age. Further, the appraiser made adjustments to the comparables for central air conditioning and bathroom count which appear to be erroneous based on the photographic evidence in the record. The Board will instead examine the raw sales in the record.

The Board gives little weight to board of review comparable #1, which reportedly sold for \$1, calling into question the arm's length nature of this sale. The Board also gives less weight to board of review comparables #2 and #3, which differ from the subject in dwelling size.

The Board finds the best evidence of market value to be the three appraisal comparables and board of review comparable #4, which sold proximate to the lien date at issue and are similar to the subject in dwelling size and some features. These most similar comparables sold from March 2021 to March 2022 for prices ranging from \$500,000 to \$1,305,000 or from \$225.23 to \$517.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,184,130 or \$477.47 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, and appears supported after giving consideration to the subject's newer age, larger site, and bathroom count in relation to the best comparables. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

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: \_\_\_\_\_

August 19, 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

AGENCY

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