



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

APPELLANT: Luke Rajlich  
DOCKET NO.: 22-22788.001-R-1  
PARCEL NO.: 05-27-400-025-0000

The parties of record before the Property Tax Appeal Board are Luke Rajlich, 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:

**LAND:** \$22,825  
**IMPR.:** \$109,175  
**TOTAL:** \$132,000

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 2-story dwelling of masonry exterior construction with 3,292 square feet of living area.<sup>1</sup> The dwelling was constructed in 1923 and is approximately 99 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has an 8,300 square foot site and is located in Wilmette, 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 an appraisal estimating the subject property had a market value of \$1,310,000 as of November 27, 2021. The appraisal was prepared by Gary Masarsky, a certified

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<sup>1</sup> The Board finds the appraisal submitted by the appellant, which contains a detailed property sketch with measurements, to be the best evidence of the subject's dwelling size.

residential real estate appraiser. The purpose of the appraisal was to determine the market value of the subject property for a refinance transaction.

In estimating the market value of the subject property, the appraiser developed both the cost approach and the sales comparison approach to value. Under the cost approach, the appraiser estimated the subject had a site value of \$700,000. The appraiser estimated the replacement cost new of the improvements to be \$751,630. The appraiser estimated physical depreciation to be \$150,326 resulting in a depreciated improvement value of \$601,304. Adding the various components, the appraiser estimated the subject property had an estimated market value of \$1,351,300 under the cost approach to value.

Under the sales comparison the appraiser examined five comparable sales located within .82 of a mile of the subject. The comparables are improved with 2-story dwellings ranging in size from 2,940 to 3,900 square feet of living area. The dwellings range in age from 97 to 122 years old. Each comparable has central air conditioning, a full basement with four having finished area, and a 2-car or 3-car garage. Four comparables each have one to three fireplaces. The parcels range in size from 8,250 to 12,450 square feet of land area. The sales occurred from April to November 2021 for prices ranging from \$1,270,000 to \$1,325,000 or from \$360.84 to \$433.67 per square foot of living area, including land. Comparable #5 was listed for a price of \$1,849,000 or \$474.10. Adjustments were applied for differences between the comparables and the subject property for site size, dwelling size, bathroom count, basement finish, and other features to arrive at adjusted prices ranging from \$1,306,100 to \$1,561,250. The appraiser noted that these sales represent "the four most recent and available" comparables in the subject's defined area, with these "most similar comparables" having sold within the prior 12 months and having similar exterior, design, effective age, and dwelling size when compared to the subject. Based on this data, the appraiser arrived at a market value of \$1,310,000 or \$397.93 per square foot of living area, including land, as of November 27, 2021 under the sale comparison approach to value.

In reconciliation, the appraiser gave most weight to the sales comparison approach in arriving at the final opinion of \$1,310,000, with most weight afforded to comparable sales #1 and #2. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,000. The subject's assessment reflects a market value of \$1,320,000 or \$400.97 per square foot of living area, land included, when using the 10% level of assessment 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, one of which is located .25 of a mile from the subject and one of which is located on the same block as the subject. The comparables consist of 2-story dwellings of masonry exterior construction ranging in size from 2,648 to 3,876 square feet of living area. The dwellings range in age from 94 to 104 years old. Each dwelling has a fireplace, a full or partial basement, and a 1.5-car or 2-car garage. Three comparables have central air conditioning. The parcels range in size from 8,300 to 11,600 square feet of land area. The comparables sold from June 2020 to November 2021 for prices

ranging from \$1,000,000 to \$1,675,000 or from \$282.72 to \$601.51 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 Board has given less weight to the value conclusion contained in the appraisal. Although the appraiser stated that the comparables used represent the four most recent and available comparables in the subject's defined area, the board of review presented two comparables located in Wilmette that sold proximate to the assessment date at issue and are similar to the subject in design, exterior construction, dwelling size, age, and features which were not included in the appraiser's analysis, without explanation. The Board will instead examine the raw sales in the record.

The Board gives less weight to board of review comparables #1 and #4, which differ from the subject in dwelling size, lack central air conditioning, and/or sold less proximate to the January 1, 2022 assessment date at issue. The Board finds the best evidence of market value to be the appraisal comparable sales along with board of review comparables #2 and #3, which sold proximate to the lien date at issue and are similar to the subject in age, dwelling size, and features. These most similar comparables sold from April to November 2021 for prices ranging from \$1,080,000 to \$1,675,000 or from \$282.72 to \$433.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,320,000 or \$400.97 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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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