



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

APPELLANT: Ray Macika  
DOCKET NO.: 22-22896.001-R-1  
PARCEL NO.: 05-34-107-019-0000

The parties of record before the Property Tax Appeal Board are Ray Macika, the appellant, by attorney Anthony Lewis, of the Law Offices of Gary H. Smith, 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:** \$29,562  
**IMPR.:** \$105,438  
**TOTAL:** \$135,000

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 and masonry exterior construction with approximately 3,491 square feet of living area. The dwelling is approximately 17 years old. Features include a full basement with finished area, central air conditioning, 3½ bathrooms, a fireplace, and a three-car detached garage. The property has a 10,750 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-78 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 prepared to estimate the market value for an equitable *ad valorem* property tax assessment for the subject property by William L. Shulman and Harry M. Fishman, both of whom are Certified General Real Estate Appraisers. The appraisers dated the

report on January 30, 2023. Through use of the sales comparison approach, the appraisers estimated the subject property had a market value of \$1,350,000 as of January 1, 2022.

As to the subject dwelling, the home was described as being in average overall condition. Shulman performed an interior and exterior inspection of the subject on January 27, 2023. The appraisers analyzed three sales of comparable properties located from .6 of a mile to 1-mile from the subject. The parcels range in size from 8,400 to 9,100 square feet and are each improved with a two-story dwelling of frame, masonry or frame and masonry exterior construction. The homes range in age from 16 to 28 years old and range in size from 3,370 to 3,476 square feet of living area. Each comparable has a full basement, with finished area, central air conditioning, 3½ bathrooms, two fireplaces, and a two-car garage, two of which are detached. The sales occurred in June 2021 and January 2022 for prices ranging from \$1,275,000 or \$1,325,000 or from \$376.87 to \$392.59 per square foot of living area, including land.

Next, the appraisers applied adjustments to the sales for differences in lot size, exterior construction, dwelling size, functional utility, fireplace count, and/or garage capacity/attached feature when compared to the subject property. Through this process, the appraisers set forth adjusted sales prices for the comparables ranging from \$1,315,125 to \$1,362,500, including land. In reconciliation based on the sales comparison approach, the subject was determined to have a market value of \$1,350,000 or \$386.71 per square foot of living area, including land, as of January 1, 2022. Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision disclosing the total assessment for the subject of \$150,000. The subject's assessment reflects a market value of \$1,500,000 or \$429.68 per square foot of living area, including land, when applying the level of assessment for class 2 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 located in the same neighborhood code as the subject and same block (same street), subarea or ¼ of a mile from the subject. The parcels range in size from 8,350 to 10,750 square feet of land area and are each improved with a class 2-78 two-story dwelling of frame or stucco exterior construction. The homes range in age from 3 to 14 years old and range in size from 3,138 to 3,695 square feet of living area. Features include full basements, three of which have finished area. The homes have central air conditioning, 3½ bathrooms, one or two fireplaces, and either a two-car or a three-car garage. The comparables sold from October 2020 to July 2022 for prices ranging from \$1,739,000 to \$2,460,000 or from \$474.42 to \$713.87 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant provided an appraisal with an opinion of value as of the lien date at issue and the board of review provided four suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the sales presented by the board of review. First, the Board finds that board of review sales #3 and #4 each differ substantially in age from the subject, as compared to the 17-year-old subject. Furthermore, board of review comparable #3 sold in October 2020, a date most remote in time from the lien date at issue in this appeal given other sales in the record. After affording less weight to board of review comparables #3 and #4, the Property Tax Appeal Board is left with board of review are comparables #1 and #2, each of which sold for more than \$1.7 million in June and September 2021, or for prices of \$560.87 and \$474.42 per square foot of living area, including land. The Board finds these two sales prices are each significantly above the subject's estimated market value based on its assessment of \$429.68 per square foot of living area, including land. The Board finds, in light of these substantially differing value indications, board of review comparables #1 and #2, despite sale dates proximate to the lien date and locations in the subarea or ¼ of a mile from the subject, these homes each differ significantly from the subject and cannot be deemed to be "comparable."

Therefore, on this record, the Property Tax Appeal Board finds the best evidence of market value to be the appraisal submitted by the appellant with an opinion of market value of \$1,350,000 or \$386.71 per square foot of living area, including land, as of January 1, 2022, despite some concerns by the Board related to adjustments made for "construction quality" (exterior construction) and attached versus detached garages in the sales comparison approach. Nevertheless, the subject's assessment reflects a market value of \$1,500,000 or \$429.68 per square foot of living area, including land, which is above the appraised value conclusion as of January 1, 2022.

In conclusion, the Board finds the subject property had a market value of \$1,350,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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

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