



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jennifer Berg
DOCKET NO.: 22-23007.001-R-1
PARCEL NO.: 05-32-118-023-0000

The parties of record before the Property Tax Appeal Board are Jennifer Berg, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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:	\$14,700
IMPR.:	\$41,300
TOTAL:	\$56,000

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 frame exterior construction with 2,392 square feet of living area. The dwelling was constructed in 1995¹ and is approximately 27 years old. Features of the home include a crawl space foundation, central air conditioning, one fireplace, a 2-car garage and a screened porch. The property has an approximately 8,400 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 estimating the subject property had a market value of \$560,000

¹ The appellant's appraisal reports the subject property was built in 1995.

as of January 1, 2022. The appraisal was prepared by Audrey Clamage, a Certified Residential Real Estate Appraiser. The intended use of the appraisal was for a property tax appeal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located from 0.22 of a mile to 1.69 miles from the subject property. The comparables have sites that range in size from 8,263 to 9,320 square feet of land area and are improved with 2-story dwellings of frame or brick construction ranging in size from 1,964 to 2,558 square feet of living area. The homes range in age from 55 to 67 years old. Two comparables have basements with finished area and one comparable has a crawl space foundation.² Each dwelling has central air conditioning and either a 1-car or a 2-car garage. Two homes each have a fireplace and each comparable has average modernization. The comparables sold from May to July 2021 for prices ranging from \$550,000 to \$590,000 or from \$215.01 to \$300.41 per square foot of living area, land included.

The appraiser included comments in the addendum asserting “dozens” of comparable sales were analyzed and only one comparable with a crawl space foundation was identified stating that a basement foundation is more typical for homes in the subject’s market. The appraisal depicts the subject has average- modernization and contains photographs documenting deferred maintenance items including some signs of water intrusion, worn flooring surfaces and chipping/peeling paint at windows and doors.

The appraiser adjusted the comparables for differences with the subject in room count, dwelling size, basement amenities, garage capacity, modernization and other features arriving at adjusted sale prices of the comparables ranging from \$538,360 to \$582,120 and an opinion of market value for the subject of \$560,000. Based on this evidence, the appellant requested the subject’s assessment be reduced to reflect the appraised value when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The appellant submitted a copy of the Cook County Board of Review final decision disclosing the total assessment for the subject of \$60,000. The subject's assessment reflects a market value of \$600,000 or \$250.84 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 comparables located within in the same block or subarea as the subject property. The comparables have sites with 8,402 or 9,200 square feet of land area and are improved with 2-story class 2-78 dwellings of frame and masonry exterior construction ranging in size from 2,403 to 2,909 square feet of living area. The homes range in age from 54 to 61. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning and a 2-car or a 2.5-car garage. Three homes each have one fireplace. The comparables sold from May to October 2022 for prices ranging from \$625,000 to \$1,051,000 or from \$238.37 to \$398.61 per

² In the Summary of Sales Comparison Approach section of the appraisal, the appraiser stated, “Sale #3 sold with crawl space area like the subject property.”

square foot of living area, land included. Based on this evidence, the board of review requests the subject's assessment be confirmed.

In rebuttal, the appellant's counsel asserted the appellant's appraisal to be the only credible market value evidence before the PTAB.

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 submitted an appraisal, and the board of review submitted four comparable sales for the Board's consideration. The Board finds both parties' comparables differ from the subject property in age and/or foundation type. Nevertheless, the Board gives less weight to the board of review's comparables which are raw unadjusted sales in contrast to the appellant's appraisal sales which were adjusted for differences from the subject property. Furthermore, the board of review offered no critique of the appellant's appraisal or challenged the opinion of market value presented in the appraisal.

Therefore, the Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$600,000 or \$250.84 per square foot of living area, including land, which falls above the appraised value. The Board finds the subject property had a market value of \$560,000 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: _____

C E R T I F I C A T I O N

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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