



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

APPELLANT: Courtney Mygatt  
DOCKET NO.: 22-23268.001-R-1 through 22-23268.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Courtney Mygatt, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-23268.001-R-1	05-18-211-023-0000	21,855	103,643	\$125,498
22-23268.002-R-1	05-18-211-027-0000	14,502	0	\$14,502

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 and masonry exterior construction with 4,365 square feet of living area. The dwelling is 28 years old. Features of the home include a full basement with finished area, central air conditioning, and a 2-car garage. The property has a 14,543 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-08 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 \$1,400,000 as of January 1, 2022. The appraisal was prepared by William Shulman and Harry Fishman, certified general real estate appraisers. The purpose of the appraisal was to determine the market value of the subject property for an ad valorem tax appeal.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value by examining four comparable sales located from .9 of a mile to 1.5 miles from the subject. The comparables are improved with 2-story dwellings of frame, stucco, or masonry exterior construction ranging in size from 3,654 to 4,216 square feet of living area. The dwellings range in age from 19 to 124 years old. Each comparable has central air conditioning, a full or partial basement with finished area, and a 2-car garage. The parcels range in size from 9,280 to 15,000 square feet of land area. The sales occurred from May 2021 to April 2022 for prices ranging from \$1,200,000 to \$1,299,000 or from \$284.63 to \$350.30 per square foot of living area, including land. Adjustments were made to comparables #1 and #3 for financing concessions. Adjustments were then applied for differences between the comparables and the subject property for age, site size, dwelling size, exterior construction, bathroom count, and other features to arrive at adjusted prices ranging from \$1,322,135 to \$1,411,205. Based on this data, the appraiser arrived at a market value of \$1,400,000 or \$320.73 per square foot of living area, including land, as of January 1, 2022. 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." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$157,791. The subject's assessment reflects a market value of \$1,577,910 or \$361.49 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 two comparable sales located within the subject's assessment neighborhood, one of which is located .25 of a mile from the subject.<sup>1</sup> The comparables consist of 2-story dwellings of frame or masonry exterior construction containing either 2,669 or 4,024 square feet of living area. The dwellings are 18 and 106 years old. Each dwelling has central air conditioning, one or two fireplaces, full basement with one having finished area, and a 2-car or 2.5-car garage. The parcels contain either 8,175 or 19,600 square feet of land area. The comparables sold in June 2021 and September 2022 for prices of \$1,809,174 and \$3,795,000 or for \$449.60 and \$1,421.88 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.

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<sup>1</sup> The Board finds that the submission of equity comparables is not responsive to the appellant's market value claim, and the equity evidence presented by the board of review will not be further analyzed on this record.

The parties submitted an appraisal and two comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$1,400,000 or \$320.73 per square foot of living area, including land, as of January 1, 2022. The appraisal was completed using comparable properties similar to the subject, and contained appropriate adjustments to the comparable properties, which further advances the credibility of the report. The subject's assessment reflects a market value above the appraised value. The Board gave less weight to the board of review's unadjusted comparable #1, which differs from the subject in age and dwelling size. The board of review's remaining unadjusted comparable does not overcome the weight given to the appraisal. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is 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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