



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

APPELLANT: Stuart Berger
DOCKET NO.: 22-23719.001-R-1
PARCEL NO.: 05-28-307-001-0000

The parties of record before the Property Tax Appeal Board are Stuart Berger, 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:

LAND: \$19,520
IMPR.: \$42,980
TOTAL: \$62,500

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 1.5-story split-level dwelling of frame and masonry exterior construction with 2,765 square feet of living area.¹ The dwelling was constructed in 1953 and is approximately 69 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, and a 1-car garage. The property has a 6,100 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 \$625,000 as of January 1, 2022. The appraisal was prepared by William Neberieza, a certified general real

¹ The Board finds the appraisal submitted by the appellant, resulting from a partial viewing of the property, to be the best evidence of the subject's design and features.

estate appraiser. 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 appraiser developed the sales comparison approach to value by examining three comparable sales located from .47 of a mile to 1.37 miles of the subject. The comparables are improved with split-level dwellings ranging in size from 2,813 to 3,108 square feet of living area. The dwellings are either 64 or 69 years old. Each comparable has central air conditioning, a full or partial basement with finished area, and a 2-car garage. Two comparables each have a fireplace. The parcels range in size from 7,414 to 9,520 square feet of land area. The sales occurred from May 2020 to March 2021 for prices ranging from \$612,500 to \$650,000 or from \$209.14 to \$217.74 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 site size, dwelling size, bathroom count, and other features to arrive at adjusted prices ranging from \$606,500 to \$625,300. Based on this data, the appraiser arrived at a market value of \$625,000 or \$226.04 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" disclosing the total assessment for the subject of \$83,000. The subject's assessment reflects a market value of \$830,000 or \$300.18 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 two comparable sales.² The comparables consist of 2-story class 2-06 dwellings of frame and masonry exterior construction containing either 2,709 or 2,737 square feet of living area. The dwellings are either 83 or 93 years old. Each dwelling has one or two fireplaces, a full basement with one having finished area, and a 2-car or 2.5-car garage. One comparable has central air conditioning. The parcels contain either 6,100 or 6,700 square feet of land area. The comparables sold in December 2019 and January 2021 for prices of \$737,907 and \$850,000 or \$269.60 and \$313.77 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.

² 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 \$625,000 or \$226.04 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 comparables presented by the board of review, which differ from the subject in age, lack central air conditioning which is a feature of the subject, and/or sold less proximate to the assessment date at issue. 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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