



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

APPELLANT: Christopher Whitfield
DOCKET NO.: 22-24313.001-R-1
PARCEL NO.: 05-26-101-004-0000

The parties of record before the Property Tax Appeal Board are Christopher Whitfield, the appellant(s), by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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: \$28,000
IMPR.: \$65,000
TOTAL: \$93,000

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 stucco exterior with 3,690 square feet of living area. The dwelling was 103 years old. Features of the home include a full basement, central air conditioning, two fireplaces, and a two-car garage. The property has a 10,000 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's appeal is based on overvaluation and assessment equity. In support of the argument of overvaluation the appellant submitted evidence disclosing the subject property was purchased on November 13, 2020, for a price of \$930,000. The appellant submitted Section IV-Recent Sale Data – of the residential appeal form asserting that the property was not transferred between family members or related corporations, was sold using a realtor, was advertised for sale

online for five months, was not sold due to a foreclosure action, and was not sold using a contract for deed. Appellant also submitted a sales contract. Appellant disclosed that this is an owner-occupied residence. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

In support of the argument of assessment inequity the appellant submitted information on five equity comparable properties with varying degrees of similarity to the subject which are located within the same neighborhood code as the subject but for which the appellant did not provide proximity to the subject. The improvements ranged: in age from 72 to 117 years; in size from 3,460 to 3,825 square feet of living area; and in improvement assessment from \$21.31 to \$22.22 per square foot of living area. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,051. The subject's assessment reflects a market value of \$1,140,510 or \$309.08 per square foot of living area, land included, when using the level of assessments for class two property of 10% 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 properties which sold from June 2021 to September 2022 for sales prices from \$1,457,500 to \$2,100,000 or from \$385.04 to \$563.76 per square foot of living area, land include in the sales prices. These properties were located in the same neighborhood code as the subject but the board of review did not provide proximity to the subject. The improvements were from 69 to 92 years old and had from 3,342 to 4,456 square feet of living area. The board of review used the same properties for its assertion of the correct assessment based on assessment equity and disclosed that the improvement assessments for these properties were from \$26.16 to \$30.38 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends, in part, that 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 Board finds the best evidence of market value to be the purchase of the subject property in November 2020 for a price of \$930,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market on the Internet, and it had been on the market for five months. In further support of the transaction the appellant submitted a copy of the sales contract. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any

evidence to challenge the arm's length nature of the transaction or sufficient evidence to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$930,000 as of January 1, 2022. Since market value has been determined the level of assessments for class two property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2). After this reduction the Board finds that the subject property is equitably assessed.

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: _____

September 15, 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

AGENCY

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