



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

APPELLANT: David Wegner
DOCKET NO.: 22-24512.001-R-1
PARCEL NO.: 05-34-118-023-0000

The parties of record before the Property Tax Appeal Board are David Wegner, 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 **No Change** 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: \$10,450
IMPR.: \$81,813
TOTAL: \$92,263

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 exterior construction with 2,895 square feet of living area. The dwelling was constructed in 1913 and is 109 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a two-car garage.¹ The property has a 3,800 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 \$640,000 as of January 1, 2022. The appraisal was prepared by William Shulman and Harry Fishman,

¹ The Board finds the appraisal submitted by the appellant, which includes interior and exterior photographs and reports an inspection date of June 9, 2023, to be the best evidence of the subject's features.

certified general real estate appraisers. The purpose of the appraisal was to determine the subject's market value for an ad valorem tax appeal, with use of the appraisal restricted to Cook County taxing authorities.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach by examining three comparable sales located within 1.25 miles of the subject. The comparables are improved with two-story dwellings ranging in size from 2,872 to 3,154 square feet of living area. The dwellings range in age from 31 to 95 years old. Each comparable has central air conditioning, a fireplace, a full basement with finished area, and a two-car garage. The parcels range from 8,400 to 8,791 square feet of land area. The sales occurred from August to October 2021 for prices ranging from \$691,000 to \$712,500 or from \$219.09 to \$246.52 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for location, site size, dwelling size, bathroom count, and other features to arrive at adjusted prices ranging from \$612,300 to \$645,590. Based on this data, the appraiser arrived at a market value of \$640,000 or \$221.07 per square foot of living area, including land, as of January 1, 2022.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,263. The subject's assessment reflects a market value of \$922,630 or \$318.70 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 four comparable sales located within the subject's assessment neighborhood and within .25 of a mile of the subject, two of which are within the same block as the subject. The comparables consist of two-story class 2-06 dwellings of frame or masonry exterior construction ranging in size from 2,208 to 3,276 square feet of living area. The dwellings range from 99 to 115 years old. Each dwelling has a fireplace, a full basement with one having finished area, and a one-car, two-car, or three-car garage. Two comparables have central air conditioning. The parcels range in size from 7,350 to 10,868 square feet of land area. The comparables sold from January to September 2021 for prices ranging from \$841,000 to \$1,360,000 or from \$374.29 to \$415.14 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted an appraisal and four comparable sales for the Board's consideration. The Board gives less weight to the value conclusion in the appraisal submitted by the appellant. Although the appraisers stated that the sales used in the report are the "most similar sales

available and are considered the best indication for current market value,” the board of review presented four comparable sales of similar properties closer in proximity to the subject which were not considered by the appraisers, without explanation. The appraisers also relied on sales of two homes that are significantly newer than the subject, only adjusting one of the sales for age. For these reasons, the Board will instead examine the raw sales in the record.

The Board gives reduced weight to appraisal sales #1 and #3, which differ from the subject in age and location. The Board also gives less weight to board of review comparables #1 and #3, which lack central air conditioning, a feature of the subject. The Board finds the best evidence of market value to be appraisal comparable #2 along with board of review comparables #2 and #4, which sold proximate to the lien date at issue and are similar to the subject in age, dwelling size, and some features. These most similar comparables sold in July and September 2021 for prices ranging from \$708,000 to \$1,360,000 or from \$246.52 to \$415.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$922,630 or \$318.70 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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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