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

APPELLANT: Sean Henrick
DOCKET NO.: 22-24596.001-R-1
PARCEL NO.: 05-07-207-008-0000

The parties of record before the Property Tax Appeal Board are Sean Henrick, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, 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 ***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:

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| **LAND:** | $36,465 |
| **IMPR.:** | $68,535 |
| **TOTAL:** | $105,000 |

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 1.5-story dwelling of stucco exterior construction with approximately 2,360 square feet of living area.[1] The dwelling is approximately 112 years old. Features include a partial basement with finished area, central air conditioning, 2½ bathrooms, a fireplace, and a two-car garage.[2] The property has a 16,575 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

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[1] The appellants' appraisers included a schematic drawing of the dwelling to support the size conclusion of 2,360 square feet of living area. The board of review reported a dwelling size that is 20 square feet larger than the appraisers. In the absence of data to support the size conclusion, the Board finds the appellants provided the best evidence of dwelling size.

[2] The parties differ in their descriptions of bathroom count and air conditioning feature of the subject. As they appraisers report an inspection was performed, albeit an exterior only, the Board finds the appraisers have the best data to describe the subject dwelling.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared to estimate the market value for an equitable *ad valorem* property tax assessment for the subject property by Tom J. Boyle, Jr., an Associate Real Estate Trainee Appraiser, and David Conaghan, CIAO, supervisor and a Certified General Real Estate Appraiser. The appraisers dated the report on June 20, 2023. Through use of the sales comparison approach, the appraisers estimated the subject property had a market value of $800,000 as of January 1, 2022.

As to the subject dwelling, the home was described as being in average overall condition for the area. The appraisers reported having performed an exterior only inspection of the subject on June 19, 2023. The appraisers analyzed five sales of comparable properties located from .62 to .93 of a mile from the subject. As part of the Supplemental Addendum, the appraisers stated the sales "were taken from the subject's area and in the opinion of the appraiser were the best available at the time of inspection for being most proximate, most recent, and most similar to the subject." The parcels range in size from 6,652 to 10,575 square feet and are each improved with a "Traditional" or "Tudor" residential dwelling of stucco, cedar siding, brick or brick and stucco exterior construction. The appraisers described the subject as an "Arts & Crafts" dwelling. The homes range in age from 19 to 109 years old and range in size from 2,356 to 2,833 square feet of living area. Each comparable has a full basement, three of which have finished area. Features include 2½, 3 or 3½ bathrooms, one fireplace, and a one-car or a two-car garage. Each home has central air conditioning or a Space Pak. The sales occurred from May 2019 to August 2021 for prices ranging from $729,000 to $850,000 or from $262.80 to $360.78 per square foot of living area, including land.

Next, the appraisers applied adjustments to the sales for differences in lot size, exterior construction, age, bathroom count, dwelling size, lack of basement finish, heating/cooling, and/or garage capacity when compared to the subject property. Through this process, the appraisers set forth adjusted sales prices for the comparables ranging from $729,995 to $872,000, including land. In reconciliation based on the sales comparison approach, the subject was determined to have a market value of $800,000 or $338.98 per square foot of living area, including land, as of January 1, 2022 based on a dwelling size of 2,360 square feet. Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $105,000. The subject's assessment reflects a market value of $1,050,000 or $444.92 per square foot of living area, including land, when using a dwelling size of 2,360 square feet and 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 three comparable sales located in the same neighborhood code as the subject and ¼ of a mile from the subject. The parcels range in size from 13,072 to 18,100 square feet of land area and are each improved with a class 2-04 1-story or 1.5-story dwelling of masonry or frame and masonry exterior construction. The homes range in age from 71 to 98 years old and range in size from 2,145 to 2,608 square feet of living area. Features include full or partial basements, two of which have finished area. Three homes have central air conditioning, 2 or 3½ bathrooms, one or two fireplaces, and either a one-car or a two-car garage. The comparables sold from July 2021 to December 2022 for prices ranging from $950,000 to $1,555,500 or from $402.61 to $472.21 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 appellant submitted an appraisal of the subject property, and the board of review submitted three comparable sales in support of the parties' respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's appraisal opining a market value for the subject as of January 1, 2022 with the use of five sales, two of which occurred in 2019 and two of which occurred in 2020. Furthermore, but for appraisal sale #3, the comparables are located from .88 to .93 of a mile distant from the subject. In contrast, the Board finds that each of the three board of review comparable sales are located in the subject's neighborhood code (i.e., close proximity) and within ¼ of a mile of the subject while also presenting sales that occurred in July 2021, April 2022 and December 2022, again dates which are more proximate to the lien date at issue herein of January 1, 2022 than most of the sales presented in the appellant's appraisal report. In addition, the appraisers did not make any time adjustments to the sales dated in 2019 and 2020 in arriving at an opinion as of January 1, 2022. On this record, the Board finds the failure to use the best available sales is borne out by the sales presented by the board of review. In conclusion, based on the foregoing analysis of the record and the opposing parties' sales data, the Board finds the value conclusion in the appellant's appraisal report lacks credibility and reliability as the appraisers failed to utilize the best, most recent, and most proximate sales data available at the time the report was prepared on or about June 20, 2023. Having discounted the opinion of value in the appraisal, the Board will turn to the eight sales in the record.

For the reasons outlined previously, the Property Tax Appeal Board has given reduced weight to appraisal sales #3, #4 and #5 which occurred in both 2019 and 2020. The Board has also given reduced weight to appraisal sale #1, which is approximately 20% larger in living area square footage than the subject dwelling. The Board has given reduced weight to board of review comparable #3, which is approximately 10.5% larger than the subject dwelling, has a full basement as compared to the subject's partial basement and has an inferior one-car garage in comparison to the subject's two-car garage.

The Property Tax Appeal Board finds the best evidence of market value in the record to be the three comparable sales presented by appraisal sale #2 along with board of review comparables #1 and #2, which present varying degrees of similarity to the subject. These comparables bracket the subject in dwelling size, and are each newer than the subject in age from 71 to 92 years old suggesting adjustments are necessary to each of these characteristics and comparables in order to make the comparables more similar to the subject. Nevertheless, the best sales in the record occurred from April 2021 to December 2022, dates most proximate to the lien date, for prices ranging from $850,000 to $1,155,500 or from $360.78 to $472.21 per square foot of living area, including land. The subject's assessment reflects a market value of $1,050,000 or $444.92 per square foot of living area, including land, which is within the range of the best, most recent comparable sales in the record presented by both the appellant and the board of review both in terms of overall value and on a per-square-foot of living area basis, including land.

In conclusion on this record, the Board finds the subject property is not overvalued based on its assessment and a reduction in the subject’s assessment is not warranted.

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

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| 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: 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

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