



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

APPELLANT: Daniel Healy
DOCKET NO.: 22-25072.001-R-1
PARCEL NO.: 05-34-121-026-0000

The parties of record before the Property Tax Appeal Board are Daniel Healy, the appellant, by attorney Jason W. Newton of Schoenberg Finkel Beederman Bell Glazer LLC 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: \$38,203
IMPR.: \$54,297
TOTAL: \$92,500

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 two-story, farm-house style dwelling of stucco exterior construction with 3,045 square feet of living area.¹ The dwelling is approximately 121 years old. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces and a three-car garage. The property has a 13,887 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2 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 \$925,000

¹ The Board finds the best description of the subject is found in the appraisal submitted by the appellant, since the appraiser performed an interior and exterior inspection of the property and provided interior and exterior photographs of the dwelling.

as of January 1, 2022. The appraisal was prepared by Greg S. Fisher, a Certified Residential Real Estate Appraiser, and Harry M. Fishman, a Certified Residential Real Estate Appraiser and the “supervisory appraiser” for the report. Additionally, an appraisal review was performed by Mitchell J. Perlow, a Certified General Real Estate Appraiser with the MAI designation agreeing with the statements and conclusions of the appraisers. The purpose of the appraisal is to establish an equitable ad valorem tax assessment. Fisher inspected the interior and exterior of the subject property on January 18, 2023, and considered the subject to be in average condition.

Under the sales comparison approach to value the appraisers analyzed three comparable sales that are located from two blocks to one mile from the subject property. The comparables have sites ranging in size from 9,000 to 13,932 square feet of land area. The comparables are improved with two-story, traditional style dwellings of frame, masonry or frame and masonry exterior construction that range in size from 2,841 to 2,981 square feet of living area. The homes range in age from 66 to 110 years old and have other features with varying degrees of similarity when compared to the subject. The comparables sold from March 2021 to February 2022 for prices ranging from \$887,000 to \$915,000 or from \$301.91 to \$319.37 per square foot of living area, including land. The appraisers adjusted the comparable #3 for sales or financing concessions and applied adjustments to the comparables for differences from the subject in location, site size, quality construction, condition, gross living area and other features to arrive at adjusted prices ranging from \$861,400 to \$941,060. Using this data, the appraiser arrived at an estimated market value for the subject of \$925,000 or \$303.78 per square foot of living area, including land, as of January 1, 2022.

Based on this evidence, the appellant requested the subject’s total assessment be reduced to \$92,500 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 \$101,939. The subject's assessment reflects a market value of \$1,019,390 or \$334.78 per square foot of living area, including land, using 3,045 square feet, when 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 and assessment data on four comparable properties. Since assessment data is not responsive to the appellant’s overvaluation argument, these four comparables will not be further addressed by the Board in this analysis.

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.

The Board finds the only evidence of market value in the record to be the appraisal submitted by the appellant. The appraisers chose three comparable sales located in close proximity to the subject. The appraisers adjusted the comparables for differences from the subject to arrive at an estimated market value of \$925,000 or \$303.78 per square foot of living area, including land as of January 1, 2022. The subject's assessment reflects a market value of \$1,019,390 or \$334.78 per square foot of building area, including land, which is above the appraised value. Based on this record, the Board finds the subject property had a market value of \$925,000 as of the assessment date at issue. Since market value has been established the Cook County Real Property Assessment Classification Ordinance for class 2 property of 10.00% shall apply which is also commensurate with the appellant's request. (86 Ill.Admin.Code §1910.50(c)(2)).

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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