FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Molly Baskin
DOCKET NO.: 22-25926.001-R-1
PARCEL NO.: 05-33-400-025-0000

The parties of record before the Property Tax Appeal Board are Molly Baskin, the appellant, by attorney Max E. Callahan of Siegel & Callahan, 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:

LAND:	$21,262
IMPR.:	$82,184
TOTAL:	$103,446

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 brick and frame exterior construction with 3,349 square feet of living area.[1] The dwelling is approximately 92 years old. Features of the home include a full basement with finished area, central air conditioning, four full bathrooms, two fireplaces and a two-car garage. The property has a 12,150 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.[2]

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 $930,000

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[1] The appellant's appraiser disclosed the subject dwelling has a brick and frame exterior and four full bathrooms.
[2] The board of review revealed the subject is classified as a class 2-06 property, which was not refuted by the appellant.

as of January 1, 2022. The appraisal was prepared by Gary Wydra, a State of Illinois Certified Residential Real Estate Appraiser. Wydra described the subject to be in good condition with good modernization throughout.

Under the sales comparison approach to value the appraiser analyzed three comparable sales that are located from .02 of a mile to 1.18 miles from the subject property. The comparables have sites ranging in size from 6,875 to 14,529 square feet of land area. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 3,031 to 4,248 square feet of living area. The homes range in age from 73 to 111 years old. The comparables each have a full basement, two of which have finished area. Each comparable has two or four full bathrooms and two comparables each have an additional half bathroom. Each comparable has central air conditioning, two or three fireplaces and either a one-car or a two-car garage. The comparables sold from January to December 2021 for prices ranging from $905,000 to $965,000 or from $227.17 to $306.83 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject in exterior construction, gross living area, bathroom count and other features resulting in adjusted prices ranging from $916,550 to $947,900. The appraiser stated that “lot size does not effect [sic] value.” The appraiser gave greatest weight to comparable one. Using this data, the appraiser arrived at an estimated market value for the subject of $930,000 or $277.69 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 $93,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision for the 2022 tax year disclosing the total assessment for the subject of $103,446. The subject's assessment reflects a market value of $1,034,460 or $308.89 per square foot of living area, including land, 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 of the subject property, the board of review submitted information on three comparables that have the same assessment neighborhood code as the subject. Sales data was only provided for comparable #1. Since no sales data was provided for comparables #2 and #3 in order to address the appellant’s overvaluation argument, these two properties will not be further addressed in this analysis. The board of review’s comparable #1 has the same property classification code and neighborhood code as the subject and is located within the same block and along the same street as the subject property. The property has a 12,150 square foot site that is improved with a two-story dwelling of masonry exterior construction containing 2,964 square feet of living area. The dwelling is approximately 82 years old and features a full basement with finished area, three full bathrooms, one half bathroom, central air conditioning, two fireplaces and a two-car garage. This property sold in August 2021 for $1,100,000 or $371.12 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject’s assessment.

In written rebuttal, counsel for the appellant argued that the board review has submitted raw, unadjusted assessment and sales data, which has historically been unpersuasive in this venue.

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 one comparable sale to support their respective positions before the Property Tax Appeal Board.

The Board has given less weight to the value conclusion in the appellant's appraisal report. The Board finds it problematic that the appellant's appraiser chose comparable #2 which is located more than one mile away from the subject property and the dwelling is 27% larger than the subject, when there was another comparable located within the same block and along the same street as the subject that was more similar to the subject in dwelling size that was available, which was submitted by the board of review. Additionally, the appraiser did not make adjustments to comparables #1 and #3 for differences in site size without further explanation. These factors undermine the credibility of the appellant's appraiser's conclusion of value. However, the Board will analyze the raw sales data contained in this report.

The Board finds the best evidence of market value to be the appellant's appraisal comparables #1 and #3, along with board of review comparable #1, which sold proximate in time to the January 1, 2022, assessment date and are overall more similar to the subject in location, dwelling size and design. However, these three comparables have varying degrees of similarity when compared to the subject in site size, age and features, suggesting adjustments would be required in order to make the comparables more equivalent to the subject. Nevertheless, these three comparables sold from January to December 2021 for prices ranging from $905,000 to $1,100,000 or from $284.59 to $371.12 per square foot of living area, including land. The subject's assessment reflects an estimated market value of $1,034,460 or $308.89 per square foot of living area, including land, which falls within the range established by the best sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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

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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