



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

APPELLANT: Keith T. Clayton  
DOCKET NO.: 22-25934.001-R-1  
PARCEL NO.: 05-34-304-004-0000

The parties of record before the Property Tax Appeal Board are Keith T. Clayton, 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:** \$23,512  
**IMPR.:** \$77,487  
**TOTAL:** \$100,999

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 2,850 square feet of living area. The dwelling is approximately 128 years old. Features of the home include a full basement with finished area, central air conditioning, 2½ bathrooms, a fireplace and a two-car garage.<sup>1</sup> The property has an 8,550 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.<sup>2</sup>

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 \$780,000

---

<sup>1</sup> The appraiser reported the subject dwelling has central air conditioning, 2½ bathrooms and a two-car garage.

<sup>2</sup> 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 1.17 to 2.04 miles from the subject property.<sup>3</sup> The comparables have sites ranging in size from 7,380 to 8,400 square feet of land area. The comparables are improved with two-story dwellings of frame or brick exterior construction that range in size from 2,426 to 3,220 square feet of living area. The homes range in age from 80 to 90 years old. The comparables each have a full basement with finished area, 2½ or 3 bathrooms, central air conditioning, one or two fireplaces and either a one-car or a two-car garage. The comparables sold in April or July 2021 for prices ranging from \$770,350 to \$798,000 or from \$247.83 to \$317.54 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 \$773,000 to \$792,000. The appraiser stated that “lot size does not effect [sic] value.” Using this data, the appraiser arrived at an estimated market value for the subject of \$780,000 or \$273.68 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 \$78,000 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 \$100,999. The subject's assessment reflects a market value of \$1,009,990 or \$354.38 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 four comparables that have the same assessment neighborhood code and property classification code as the subject. Comparables #1, #2 and #3 are located approximately ¼ of a mile from the subject property or within the subject’s subarea.<sup>4</sup> The comparables have sites that range in size from 6,250 to 8,550 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,616 to 2,931 square feet of living area. The dwellings are from 110 to 126 years old. The comparables each have a partial or full basement, one of which has finished area. Each comparable has either 2, 2½ or 3½ bathrooms and a fireplace. Three comparables have central air conditioning and three comparables each have a two-car garage. This property sold from January 2021 to July 2022 for prices ranging from \$985,000 to \$1,520,000 or from \$376.53 to \$518.59 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

---

<sup>3</sup> According to the appellant’s appraiser, the comparables have Property Index Numbers (PINs) that begin with 05-29, 05-32 or 05-28 indicating these properties are located in either section 29, section 32 or section 28 of the township, respectively, whereas the subject’s PIN beginning with 05-34 indicates the subject is located in section 34 of the township.

<sup>4</sup> The board of review comparables have PINs that begin with 05-34 indicating these properties are located within the same section of the township as the subject. The board of review’s comparable #4 has a PIN that begins with 05-33, indicating the property is located in section 33 of the township.

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 four comparable sales 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 comparables which are located more than one mile away from the subject property, the dwellings are considerably newer in age and comparables #1 and #3 have dwellings that are either 15% smaller or 13% larger than the subject dwelling, when there were other comparables located within the same assessment neighborhood as the subject that were more similar to the subject dwelling in size and age that were available, which were submitted by the board of review. Furthermore, the appraiser did not make adjustments to the comparables for differences in location or age, although all three comparables are located more than a mile away and the dwellings are from 38 to 48 years newer than the subject. These factors undermine the credibility of the appellant's appraiser's conclusion of value.

The Board has given less weight to board of review comparable #4 due to differences from the subject in location and/or dwelling size. The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3, which sold proximate in time to the January 1, 2022, assessment date and are overall more similar to the subject in location, dwelling size, design and age. However, these three comparables have varying degrees of similarity when compared to the subject in features, suggesting adjustments would be required in order to make the comparables more equivalent to the subject. Nevertheless, these three comparables sold from January 2021 to July 2022 for prices ranging from \$985,000 to \$1,290,000 or from \$376.53 to \$477.60 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$1,009,990 or \$354.38 per square foot of living area, including land, which falls within the range established by the best sales in the record in terms of overall market value and below the comparables on a price per square foot of living area basis. 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: \_\_\_\_\_

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Keith T. Clayton, by attorney:  
Max E. Callahan  
Siegel & Callahan, P.C.  
180 N. Wacker Dr  
Suite 400  
Chicago, IL 60606

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602