



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

APPELLANT: Joan Vor Broker  
DOCKET NO.: 22-26236.001-R-1  
PARCEL NO.: 05-27-110-004-0000

The parties of record before the Property Tax Appeal Board are Joan Vor Broker, 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 **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:** \$52,500  
**IMPR.:** \$149,549  
**TOTAL:** \$202,049

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 approximately 4,620 square feet of living area. The dwelling is approximately 98 years old. Features of the home include a full basement that is finished with a formal recreation room,<sup>1</sup> central air conditioning, three fireplaces and a 4-car garage. The property has a 17,500 square foot site and is located in Kenilworth, 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's appeal is based on overvaluation. In support of this argument the appellant, the appellant disclosed in Section IV of the appeal petition that the subject property was purchased

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<sup>1</sup> The board of review disclosed the subject's basement is finished with a formal recreation room, which was further supported by the Multiple Listing Service (MLS) printout provided by the appellant.

on September 25, 2020, for \$1,870,000 from Kevin McGuire, the parties to the transaction were not related, the property was advertised in the Multiple Listing Service (MLS) for 48 days and was sold using a realtor. The appellant also disclosed the property was not sold due to a foreclosure nor was it sold using a contract for deed. To document the sale, the appellant submitted a copy of the MLS listing which depicted a sale date of September 30, 2020, and a sale price of \$1,900,000. The listing stated the property was priced to sell at an incredibly low price per square foot.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$187,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$202,049. The subject's assessment reflects a market value of \$2,020,490 or \$437.34 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 the board of review submitted two separate grid analyses with information on seven comparable properties.<sup>2</sup> The comparables have the same assessment neighborhood code and property classification code as the subject and are located either within the same block as the subject, approximately ¼ of a mile from the subject property or within the subject's subarea. The comparables have sites that range in size from 14,310 to 24,125 square feet of land area. The comparables are improved with two-story dwellings of masonry, stucco or frame and masonry exterior construction ranging in size from 2,702 to 4,784 square feet of living area. The dwellings are from 92 to 102 years old. The comparables each have a full or partial basement, three of which are finished with a formal recreation room. Five comparable has central air conditioning, each comparable has from one to three fireplaces and six comparable each have either a 2-car or a 3.5-car garage. The properties sold from October 2020 to September 2022 for prices ranging from \$1,600,000 to \$2,550,000 or from \$516.43 to \$821.24 per square foot of living area, land included.

The board of review also reported the subject was purchased on November 3, 2020, for \$1,870,000 or \$404.76 per square foot of living area, including land.<sup>3</sup>

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

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<sup>2</sup> For ease of reference, the Board has renumbered the second set of three comparables as #5, #6 and #7.

<sup>3</sup> The record contains conflicting data regarding the date of sale and sale price of the subject property. The Board finds the best evidence to be MLS listing provided by the appellant which depicts the sale occurred on September 30, 2020, for a price of \$1,900,000.

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 evidence of the 2020 sale of the subject property and the board of review submitted seven comparables sales to support their respective positions before the Board.

The Board has given less weight to the September 2020 purchase of the subject property as the transaction occurred approximately 15 months prior to the assessment date calling into question whether the purchase price is reflective of fair cash value as of January 1, 2022. Second, the board of review provided more current sales which are more indicative of market conditions as of the assessment date than the sale of the subject property.

The Board has given reduced weight to board of review comparable #4 which had a sale date that occurred in 14 months prior to the lien date at issue and is thus less like to be indicative of the subject's market value as of the January 1, 2022, assessment date. The Board has also given reduced weight to board of review comparables #1, #2, #6 and #7 which have dwellings that are from 29% to 42% smaller than the subject and/or they lack central air conditioning, a feature of the subject. Additionally, board of review comparable #7 has no garage, which is a feature of the subject.

The Board finds the best evidence of market value in the record to be board of review comparables #3 and #5 which sold more proximate in time to the January 1, 2022, assessment date. These two comparables are relatively similar to the subject in location, site size, dwelling size, design, age and some features. These two properties sold in May and June 2022 for prices of \$2,525,000 and \$2,100,000 or for \$553.00 and \$543.48 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$2,020,490 or \$437.34 per square foot of living area, including land, which is less than the best comparable sales in the record both in terms of overall market value and on a price per square foot of living area basis. Based on this record and after considering adjustments to the best comparables for differences from 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: \_\_\_\_\_

September 16, 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

Joan Vor Broker, by attorney:  
Jason W. Newton  
Schoenberg Finkel Beederman Bell Glazer LLC  
300 S. Wacker Drive  
Suite 1500  
Chicago, IL 60606

COUNTY

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