



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

APPELLANT: Leslie McLamore
DOCKET NO.: 22-26289.001-R-1
PARCEL NO.: 05-20-318-003-0000

The parties of record before the Property Tax Appeal Board are Leslie McLamore, the appellant, by attorney Nicholas T. McIntyre, of Much Shelist, 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 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: \$30,643
IMPR.: \$184,357
TOTAL: \$215,000

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 2-story dwelling with 5,973 square feet of living area of masonry construction. The dwelling was constructed in 1940 and is approximately 82 years old. Features of the home include 5 full and 4 half-baths, a partial basement finished with a recreation room, central air conditioning, 5 fireplaces, and a 2-car garage. The property has a 21,888 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-09 property¹ 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 prepared by David Conaghan, CIAO, Certified General Real Estate Appraiser, and Tom J. Boyle, Jr., Associate Real Estate Trainee Appraiser. The appraisal

¹ Two-or-more story residence, any age, with 5,000 square feet or more living area.

was prepared for the purpose of estimated market value of the subject property for equitable ad valorem tax assessment purposes. The property rights appraised were fee simple interest in the real estate. The appraiser utilized the sales comparison approach to value in arriving at an estimated market value for the subject property of \$2,150,000 as of January 1, 2022.

Using the sales comparison approach, the appraiser analyzed five sales which were located from .47 to .67 of a mile from the subject property. The comparable parcels range in size from 17,400 to 67,474 square feet of land area and are improved with 2-story, 2.5-story, or 3-story dwellings ranging in size from 5,171 to 6,826 square feet of living area and ranging in years built from 1904 to 1996. Each dwelling was described to have 5 or 6 bedrooms, 4 or 5 full baths, 1 or 2 half-baths, and a full basement (four of which have finished areas). The comparable sold from April 2020 to November 2021 for prices ranging from \$1,690,000 to \$2,200,000 or from \$268.25 to \$397.41 per square foot of living area, including land.

The appraiser made adjustments to the comparables for differences from the subject for dwelling size, physical characteristics, lot size, bedroom count, bathroom count, basement finish, and age. The appraiser explained the methodology utilized for each adjustment and noted that the adjustments have been quantified and are based upon the appraiser's professional judgment when data was insufficient to enable market extraction. The appraiser concluded an opinion of value for the subject property of \$360.00 per square foot of living area, land included, or \$2,150,000 (rounded) as of January 1, 2022.

Based on the foregoing appraisal report, the appellant requested a reduced 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 \$235,457. The subject's assessment reflects a market value of \$2,354,570 or \$394.20 per square foot of living area, including land, under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four comparable sales located within ¼ of a mile or the same subarea as the subject, and within the same assessment neighborhood code as the subject property. The comparable parcels range in size from 26,075 to 43,499 square feet of land area. The parcels are improved with 2-story, class 2-09 dwellings ranging in size from 5,532 to 9,987 square feet of living area and ranging in age from 7 to 85 years old. Each dwelling has from 3 to 7 full baths and from 1 to 3 half-baths; one comparable has a concrete slab foundation; and three comparables have a full or partial basement (two of which are finished with recreation rooms). Each comparable has central air conditioning, from 1 to 5 fireplaces, and a 3-car or a 4-car garage. The comparables sold from October 2021 to August 2022 for prices ranging from \$3,150,000 to \$5,000,000 or from \$500.65 to \$795.37 per square foot of living area, including land.

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 appellant submitted an appraisal report containing five comparable sales, and the board of review submitted four comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board finds the best evidence of market value to be the opinion of value reached in the appraisal submitted by the appellant. The board of review did not object to appellant's appraisal or dispute or critique any of the information contained therein. The appraiser's five comparable sales have been adjusted for any differences from the subject in dwelling size, physical characteristics, lot size, bedroom count, bathroom count, basement finish, and age. The Board finds these adjustments to be logical and reasonable. The appraiser concluded an opinion of value for the subject property of \$360.00 per square foot of living area, land included, or \$2,150,000 (rounded) as of January 1, 2022.

The subject's assessment reflects an estimated market value of \$2,354,570 or \$394.20 per square foot of living area, land included, which is higher than the \$2,150,000 opinion of value arrived at by the appraiser. The Board gave less weight to the unadjusted raw sales submitted by the board of review based on comparables #1, #2, and #4 having significantly newer ages, comparable #3 having approximately 67% larger dwelling size, and comparable #2 having a dissimilar foundation relative to the subject. Therefore, based on this record, the Board finds the subject's estimated market value as reflected by its assessment is not supported and a reduction in the subject's assessment commensurate with appellant's request is 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: _____

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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