



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

APPELLANT: Susan Cellmer
DOCKET NO.: 22-27123.001-R-1
PARCEL NO.: 05-17-313-006-0000

The parties of record before the Property Tax Appeal Board are Susan Cellmer, 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 **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: \$70,436
IMPR.: \$224,564
TOTAL: \$295,000

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 of masonry exterior construction with 8,540 square feet of living area. The dwelling is approximately 98 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, an elevator, and a 3-car garage. The property has a 50,312 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-09 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 \$2,950,000 as of January 1, 2022. The appraisal was prepared by Gregory Nold, a certified general real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected six comparable sales located from 0.05 to 0.84 of a mile from the subject.

The parcels range in size from 39,762 to 63,162 square feet of land area and are improved with 2-story or 2.5-story homes of stone, stucco, masonry/frame, or masonry/stucco/frame exterior construction ranging in size from 6,822 to 11,675 square feet of living area. The dwellings range in age from 57 to 121 years old. Each home has a basement, five of which have finished area, central air conditioning, two to nine fireplaces, and from a 2-car to a 4-car garage. Comparables #1, #3, and #5 each have an inground swimming pool. Comparable #3 has a greenhouse, and comparable #2 has an elevator. The comparables sold from January 2020 to December 2021 for prices ranging from \$2,072,500 to \$3,700,000 or from \$303.80 to \$400.86 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$2,304,300 to \$3,227,500. The appraiser concluded a value for the subject of \$2,950,000 as of January 1, 2022.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$319,402. The subject's assessment reflects a market value of \$3,194,020 or \$374.01 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 information on three comparable sales located 0.25 of a mile from the subject. The comparables have 18,800 and 65,471 square foot sites that are improved with 2-story, class 2-09 homes of masonry or frame and masonry exterior construction ranging in size from 5,656 to 7,929 square feet of living area. The dwellings range in age from 8 to 94 years old. Each home has a basement with finished area, central air conditioning, two to six fireplaces, and from a 2-car to a 4-car garage. The comparables sold from May 2021 to August 2022 for prices ranging from \$3,250,000 to \$6,760,000 or from \$561.51 to \$852.57 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, the appellant argued the appraisal is the best evidence of the subject's market value compared to the raw unadjusted sales data presented by the board of review.

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 and the board of review submitted three comparable sales in support of their respective positions before the Board. The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appraiser selected comparables that sold proximate in time to the assessment date, bracket the subject in age and dwelling size, and are similar to the subject in site size, location, and most features. The Board finds the appraiser made reasonable adjustments to the comparables for differences from the subject.

The Board gave less weight to the board of review's comparables #1 and #3 due to substantial differences from the subject in dwelling size, site size, and/or age. The Board gave less weight to the board of review's comparable #2, which sold for considerably more than the other sales in this record, suggesting this sale may be an outlier.

The subject's assessment reflects a market value of \$3,194,020 or \$374.01 per square foot of living area, including land, which is above the appraised value conclusion. The Board finds the subject property had a market value of \$2,950,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 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

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