



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

APPELLANT: Daniel Flaherty
DOCKET NO.: 22-27132.001-R-1
PARCEL NO.: 05-27-300-009-0000

The parties of record before the Property Tax Appeal Board are Daniel Flaherty, 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: \$31,500
IMPR.: \$78,500
TOTAL: \$110,000

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 dwelling¹ of frame and masonry exterior construction with 2,722 square feet of living area. The dwelling is approximately 100 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 10,500 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 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 \$955,000

¹ The Board finds the subject is a 2-story home. The appraisal includes a sketch of the subject home depicting a 2-story home with an attic and the appraiser did not report the subject has finished attic area.

as of January 1, 2022. The appraisal was prepared by Gary Wydra, a certified residential real estate appraiser, to estimate market value as of January 1, 2022.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.21 to 0.70 of a mile from the subject. The parcels range in size from 5,940 to 13,163 square feet of land area and are improved with 2.5-story homes of frame or brick and frame exterior construction ranging in size from 2,544 to 2,960 square feet of living area. The dwellings range in age from 96 to 115 years old. Each home has a basement, central air conditioning, one or three fireplaces, and a 1-car or a 2-car garage. The comparables sold from June 2020 to September 2021 for prices ranging from \$955,000 to \$995,000 or from \$326.01 to \$375.39 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices from \$950,900 to \$983,200. The appraiser concluded a value for the subject of \$955,000 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 \$110,000. The subject's assessment reflects a market value of \$1,100,000 or \$404.11 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 four comparable sales in Kenilworth and within the same assessment neighborhood code as the subject. The parcels range in size from 12,000 to 21,407 square feet of land area and are improved with 2-story, class 2-06 homes of frame, masonry, stucco, or frame and masonry exterior construction. The homes range in size from 2,981 to 3,805 square feet of living area and range in age from 92 to 100 years old. Each home has a basement, one to three fireplaces, and from a 2-car to a 3-car garage. Three homes have central air conditioning. The board of review reported comparable #1 has other improvements but did not describe those improvements. The comparables sold from November 2020 to July 2022 for prices ranging from \$1,515,000 to \$1,965,000 or from \$438.82 to \$536.73 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal and the board of review submitted four comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion as the appraiser concluded a value below the sale price of the most similar comparable that received the least number of adjustments. Moreover, the appraiser did not adjust this comparable for its slightly older age, which have resulted in a lower net adjustment than was reported by the appraiser. The appraiser also selected one comparable that sold in 2020, less proximate to the assessment date. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales presented in the appraisal and by the board of review.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appraisal sale #2 and the board of review's comparable #4, which sold less proximate in time to the assessment date than the other sales in this record. The Board gives less weight to the board of review's comparable #1, which has other improvements that were not described, and to the board of review's comparable #2, which is a substantially larger home than the subject.

The Board finds the best evidence of market value to be the appraisal sales #1 and #3 and the board of review's comparable #3, which sold proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, and features but have varying degrees of similarity to the subject in site size, suggesting adjustments to the best comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$955,000 to \$1,600,000 or from \$348.15 to \$536.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,100,000 or \$404.11 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate 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: _____

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

Daniel Flaherty, 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