



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

APPELLANT: Thom Boyd
DOCKET NO.: 22-27154.001-R-1
PARCEL NO.: 05-32-200-170-0000

The parties of record before the Property Tax Appeal Board are Thom Boyd, 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: \$30,275
IMPR.: \$52,925
TOTAL: \$83,200

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 frame exterior construction with 3,049 square feet of living area. The dwelling is approximately 74 years old. Features of the home include a basement, central air conditioning, two fireplaces, and a 2-car garage. The property has a 17,300 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.

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 \$832,000 as of January 1, 2022. The appraisal was prepared by Gary Wydra, a certified residential real estate appraiser, to establish market value as of January 1, 2022.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.26 of a mile to 1.02 miles from the subject. The parcels range in size from 6,075 to 11,665 square feet of land area and are improved with 2-story homes of frame or brick and frame exterior construction ranging in size from 2,828 to 3,354 square feet of living area. The dwellings range in age from 66 to 97 years old. Each home has a basement, two of which have finished area, central air conditioning, one to three fireplaces, and a 1-car or a 2-car garage. The comparables sold in June and November 2021 for prices of \$835,000 and \$837,000 or from \$248.96 to \$295.97 per square foot of living area, including land. The appraiser adjusted comparable #3 for financing concessions and then adjusted all of the comparables for differences from the subject to arrive at adjusted prices from \$815,375 to \$840,025. The appraiser concluded a market value for the subject of \$832,000 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 \$90,864. The subject's assessment reflects a market value of \$908,640 or \$298.01 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 two comparable sales¹ located within the same assessment neighborhood code as the subject. The comparables have 8,383 and 10,501 square foot sites that are improved with 2-story, class 2-06 homes of masonry or frame and masonry exterior construction ranging in size from 3,268 and 3,312 square feet of living area. The dwellings are 66 years old, with comparable #1 reported to be renovated. Each comparable features a basement, one of which has finished area, central air conditioning, and a 2-car or a 2.5-car garage. One home has a fireplace. The comparables sold in November 2019 and March 2021 for prices of \$1 and \$1,080,000 or \$0 and \$330.48 per square foot of living area, including land. 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 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.

¹ The board of review presented three comparables but reported sales data for only two comparables.

The appellant presented an appraisal and the board of review presented two 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 and are similar to the subject in features and location. The Board finds the appraiser made reasonable adjustments to the comparables to arrive at an opinion of value as of the assessment date.

The Board gave less weight to the board of review's comparable #2, which sold for \$1, suggesting this was not an arm's length sale reflective of market value. The Board finds the one remaining comparable sale presented by the board of review does not overcome the appraised value conclusion.

The subject's assessment reflects a market value of \$908,640 or \$298.01 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 \$832,000 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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