FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Josh Macintosh
DOCKET NO.: 22-27367.001-R-1 through 22-27367.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Josh Macintosh, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-27367.001-R-1	05-29-204-026-0000	2,496	0	$2,496
22-27367.002-R-1	05-29-208-001-0000	17,287	0	$17,287
22-27367.003-R-1	05-29-208-002-0000	17,645	53,563	$71,208

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 three parcels on which stands a two-story dwelling of frame construction with 3,167 square feet of living area. The dwelling was 96 years old. Features of the home include a crawl space foundation[1], a fireplace, and a two-car garage. The property has a total 14,292 square foot site and is located in Wilmette, New Trier Township, Cook County. The property is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance. The appellant disclosed that this is an owner-occupied residence.

The appellant asserts overvaluation, assessment inequity, and contention of law as the basis of the appeal.

[1] The Board finds that the subject property improvement has a crawl space foundation based on the inspection by the appraiser.

In support of the argument of overvaluation the appellant submitted an appraisal estimating the subject property had a market value of $910,000 as of January 1, 2022. The appraisal was prepared by a certified appraiser who asserted that the highest and best use of the subject property as improved was its present use and who used the sales comparison approach to valuation.

Under the sales comparison approach, the appraiser utilized three comparable sales properties which were located within a 0.61-mile radius of the subject. The comparable properties sites ranged in size from 12,800 to 17,600 square feet of land area and from 2,396 to 3,937 square feet of living area. The properties are each improved with a 1.5- or two-story single-family residence similar in use to the highest and best use of the subject, of frame or frame and masonry construction, that were from 65 to 72 years old. The comparable properties sold from August 2021 to October 2021 for prices ranging from $907,000 to $950,000 or from $241.30 to $378.55 per square foot of living area, land include in the sales prices. The appraiser adjusted, if applicable, for age, room count, gross living area, porch/patio, finished rooms below grade, and fireplace. The appraiser concluded that based on the sales data and applying adjustments to the comparable sales for differences from the subject, the subject had a market value of $910,000. Based on this evidence the appellant is seeking a reduction in the subject's assessment to reflect the appraisal.

In support of the argument of assessment inequity the appellant submitted information on four class 2-06 comparable properties which were located within the same neighborhood code as the subject including one within the same subarea as the subject. These comparables improvements ranged: in age from 80 to 90 years; in size from 3,18 to 3,245 square feet of living area; and in improvement assessment from $16.66 to $19.14 per square foot of living area. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

In support of the appellant's contention of law argument the appellant submitted a brief reiterating their request for a reduction in the subject's assessment based on equity and on the market value established by the appraisal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $87,000. The record includes the 2022 board of review assessment decision letter which indicates a total assessment of $111,168, which includes all three parcels of land and the improvement. The subject's assessment reflects a market value of $1,111,680 or $351.02 per square foot of living area, including land, when applying the level of assessments for class two 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 class 2-06 comparable sales properties which sold form June 2021 to May 2022 for sales prices from $1,185,000 to $1,630,000 or from $351.47 to $486.82 per square foot of living area, land included in the sales prices. These properties were located within the same subarea as the subject. Two of the properties were in the same neighborhood code as the subject and two were not. The improvements were from 71 to 91 years old and were from 2,465 to 3,709 in square feet of living area.

The board of review offered these same four properties in support of the correct assessment based on equity. The improvements had improvement assessments from $21.20 to $27.53 per square foot of living area.

The board of review asserted in its 'notes on appeal' that the subject property consists of three PINs (Property Identification Numbers), that the first two PINs offered by the appellant were class 2-41 properties and that this appeal was based on the improvement on PIN 5-29-208-002. Based on this evidence the board of review requested confirmation if the subject's assessment.

The appellant submitted written rebuttal asserting that the evidence offered by the board of review should be given no weight as it consists of comparable sales properties. Further, the appellant asserts that the comparable properties offered by the board of review are substantially different than the subject.

Conclusion of Law

The appellant submitted residential appeal form addendum to petition indicating that PINs 05-29-204-026-0000 and 05-29-208-001-0000, which consist of land only without improvement, were under appeal and requested reduction in the assessment on these parcels.

In support of their contention of law argument the appellant submitted a brief which asserted that the improvement on the property was inequitably assessed. The brief then referenced the equity comparable properties offered for the Board's consideration. In the brief, the appellant also requested relief in the subject's assessment based on market value and the submitted appraisal.

The appellant contends, in part, that 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 which estimated that the market value of the entire property, three parcels containing one improvement, was $910,000. In their residential appeal form, addendum to appeal, the appellant requested reduction in the assessment for two parcels consisting of land only. The remaining parcel, consisting of land with an improvement, under PIN 05-29-208-002-0000, is also the subject of the appeal. However, the appellant does not request reduction on the land assessment for this parcel.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appellant submitted a credible appraisal report with reasonable and logical adjustments for differences from the subject. The comparable sales properties presented by the board of review lacked adjustments for significant differences when compared to the subject property. The subject's current assessment reflects a market value of $1,111,680, which is higher than the appraised value of $910,000. Based on the evidence presented, the Board finds the subject property is overvalued and a reduction commensurate with the appellant's request is warranted. Since market value has been established the level of assessment for class two property under the Cook County Real Property Assessment Classification Ordinance shall apply. (86 Ill.Admin.Code §1910.50(c)(2)). After this reduction the Board finds that the subject property is equitably assessed.

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:

C E R T I F I C A T I O N

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 15, 2026

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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