



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

APPELLANT: John M. & Marianne M. Marquardt as Trustees  
DOCKET NO.: 22-27487.001-R-1  
PARCEL NO.: 05-27-305-018-0000

The parties of record before the Property Tax Appeal Board are John M. & Marianne M. Marquardt as Trustees, the appellants, by attorney David R. Bass, of Field and Goldberg, LLC, 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:** \$24,200  
**IMPR.:** \$108,965  
**TOTAL:** \$133,165

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story dwelling of stucco exterior construction with approximately 3,829 square feet of living area.<sup>1</sup> The dwelling is approximately 107 years old. Features include a partial basement with finished area, central air conditioning, 3½ bathrooms, three fireplaces, and a two-car garage. The property has an 8,800 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.

---

<sup>1</sup> The appellants' appraisers included a schematic drawing of the dwelling to support the size conclusion of 3,829 square feet of living area. The board of review reported a dwelling size that is 35 square feet larger than the appraisers. In the absence of data to support the size conclusion, the Board finds the appellants provided the best evidence of dwelling size.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal prepared to estimate the market value for an equitable *ad valorem* property tax assessment for the subject property by Tom J. Boyle, Jr., as an Associate Real Estate Trainee Appraiser, and David Conaghan, CIAO, supervisor and a Certified General Real Estate Appraiser. The appraisers dated the report on January 24, 2023. Through use of the sales comparison approach, the appraisers estimated the subject property had a market value of \$1,170,000 as of January 1, 2022.

As to the subject dwelling, the home was described as being in average overall condition for the area. The appraisers analyzed four sales of comparable properties located from .18 to .92 of a mile from the subject. The parcels range in size from 8,850 to 13,200 square feet and are each improved with a "Traditional" or "Prairie" residential dwelling of stucco, siding, brick and stone, or Hardie Board and Stone exterior construction. The appraisers described the subject as a "Tudor" dwelling. The homes range in age from 4 to 111 years old and range in size from 3,945 to 4,230 square feet of living area. Each comparable has a full basement, three of which have finished area. Features include 2½ to 4 bathrooms, one or two fireplaces, and a two-car or a three-car garage. Three homes each have central air conditioning. The sales occurred from May 2019 to July 2020 for prices ranging from \$1,100,000 to \$1,250,000 or from \$276.84 to \$306.00 per square foot of living area, including land.

Next, the appraisers applied adjustments to the sales for any concessions related to the transaction and then also for differences in lot size, age, bathroom count, dwelling size, basement finish, air conditioning, garage capacity, and/or fireplace count when compared to the subject property. Through this process, the appraisers set forth adjusted sales prices for the comparables ranging from \$1,116,140 to \$1,235,920, including land. In reconciliation based on the sales comparison approach, the subject was determined to have a market value of \$1,170,000 or \$305.56 per square foot of living area, including land, as of January 1, 2022. Based on this evidence, the appellants requested an 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 \$133,165. The subject's assessment reflects a market value of \$1,331,650 or \$347.78 per square foot of living area, including land, when using a dwelling size of 3,829 square feet and 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 located in the same neighborhood code as the subject and the same block, subarea or within ¼ of a mile from the subject. The parcels range in size from 8,800 to 11,792 square feet of land area and are each improved with a class 2-06 two-story dwelling of stucco, masonry or frame and masonry exterior construction. The homes range in age from 83 to 109 years old and range in size from 3,672 to 4,177 square feet of living area. Features include full or partial basements, two of which have finished area. Three homes have central air conditioning. The homes have 2, 3 or 4 full bathrooms, and three homes each have one or two half-baths. Each dwelling has one or two fireplaces and three comparables have either a 2-car or a 2.5-car garage. The comparables sold from July 2021 to April 2022 for prices ranging from \$1,325,000 to \$1,980,000 or from \$360.84 to \$474.02 per square foot of living area, including

land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants contend that the board of review submission lacked documentation of the similarity, proximity and lack of distinguishing characteristics of the comparables to the subject property. In this regard, the appellants contend that the board of review failed to provide any substantive, documentary evidence. The evidence consists of a grid sheet with "blurred" photographs and sales dates and prices.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal of the subject property, and the board of review submitted four comparable sales in support of the parties' respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's appraisal opining a market value for the subject as of January 1, 2022 with the use of four sales, two of which occurred in 2019 and two of which occurred in 2020. Furthermore, three of the four sales were located from .75 to .92 of a mile distant from the subject. In contrast, the Board finds that each of the four board of review comparable sales are located in the subject's neighborhood code (i.e., close proximity within ¼ of a mile of the subject) and present sales that occurred in 2021 and 2022, again dates which are more proximate to the lien date at issue herein of January 1, 2022. In addition, the appraisers did not make any time adjustments to the sales dated in 2019 and 2020 in arriving at an opinion as of January 1, 2022. On this record, the Board finds the failure to use the best available sales is borne out by the sales presented by the board of review. In conclusion, based on the foregoing analysis of the record and the opposing parties' sales data, the Board finds the value conclusion in the appellant's appraisal report lacks credibility and reliability as the appraisers failed to utilize the best, most recent, and most proximate sales data available at the time the report was prepared. Having discounted the opinion of value in the appraisal, the Board will turn to the eight sales in the record.

Addressing the appellant's rebuttal argument concerning the purported lack of sufficiency of the board of review submission. The Property Tax Appeal Board recognizes the board of review did not supply supporting documentation related to the four comparable sales set forth in the grid analysis presented along with the "Board of Review Notes on Appeal."<sup>2</sup> However, rather than accuse the board of review of failing to supply supporting documentation, the Property Tax Appeal Board finds that it is more troubling that the appellants did not avail themselves of the

---

<sup>2</sup> Pursuant to procedural rule, proof of market value "may" consist of documentation of not fewer than three recent sales of suggested comparable properties. (86 Ill.Admin.Code §1910.65(c)(4)). The Property Tax Appeal Board finds the completion of the grid analysis with details of the individual properties meets the intent of the procedural rule.

opportunity to challenge or in any manner contradict or question the data presented by the board of review as part of the rebuttal filing. For instance, the appellants could have researched the comparable sales presented by the board of review in order to establish errors, omissions and/or differences in characteristics when compared to the subject. (86 Ill.Admin.Code §1910.66). However, the appellants failed to do so, thus the board of review comparable sales evidence stands un rebutted on this record.

For the reasons outlined previously, the Property Tax Appeal Board has given reduced weight to the four sales contained in the appellant's appraisal report.

The Property Tax Appeal Board finds the best evidence of market value in the record to be the four comparable sales presented by the board of review. These comparables are similar to the subject in location, classification, design, and bracket the subject in age from 83 to 109 years old. The comparables necessitate adjustments for differences in dwelling size, bathroom count, lack of air conditioning, and/or lack of a garage amenity/differing garage capacity when compared to the subject in order to make the comparables more similar to the subject. Nevertheless, the best sales in the record occurred from July 2021 to April 2022, dates most proximate to the lien date, for prices ranging from \$1,325,000 to \$1,980,000 or from \$360.84 to \$474.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,331,650 or \$347.78 per square foot of living area, including land, which is within the range of the best, most recent comparable sales in the record presented by the board of review in terms of overall value and below the range of the best sales on a per-square-foot of living area basis, including land.

In conclusion on this record, the Board finds the subject property is not overvalued based on its assessment and a reduction in the subject's assessment is not warranted.

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

John M. & Marianne M. Marquardt as Trustees, by attorney:  
David R. Bass  
Field and Goldberg, LLC  
10 South LaSalle Street  
Suite 2910  
Chicago, IL 60603

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602