



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

APPELLANT: Jason Burian  
DOCKET NO.: 22-27800.001-R-1  
PARCEL NO.: 05-34-408-004-0000

The parties of record before the Property Tax Appeal Board are Jason Burian, the appellant, by attorney Frederick Agustin, of the Law Offices of Samuel V.P. Banks, 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:** \$23,375  
**IMPR.:** \$86,625  
**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 two-story dwelling of stucco exterior construction with 3,016 square feet of living area. The dwelling is approximately 102 years old. Features of the home include a partial basement, central air conditioning, 2½ bathrooms, a fireplace and a two-car garage. The property has an 8,500 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's appeal is based on overvaluation. In support of this argument, the appellant complete Sec. IV – Recent Sale Data reporting that the subject property was purchased on June 25, 2021 for a price of \$1,100,000. The appellant further reported the sellers were Matt and Barbara Bevenour, the parties to the transaction were not related, and the property sold through the services of a Realtor with Coldwell Banker and was advertised in the Multiple Listing

Service (MLS) for a period of 60 days. The property was not sold as the result of a foreclosure action, and the property was not sold using a contract for deed. In further support of the sale, the appellant submitted a copy of the Settlement Statement which reiterated the sale date and sale price. The document also depicted the distribution of commissions to two entities. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

Based on the foregoing evidence, the appellant requested an assessment reflective of the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,000. The subject's assessment reflects a market value of \$1,230,000 or \$407.82 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review asserted that its suggested comparable sales reflect an average sales price of \$338.37 per square foot. Applying this figure to the subject, results in a purchase price of \$1,254,274 which is higher than is reflected by the current assessment.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, none of which is located in the same neighborhood code as the subject. The comparables are either in the subarea or ¼ of a mile from the subject. The comparable parcels range in size from 9,000 to 10,500 square feet of land area which are improved with class 2-06 two-story dwellings of frame, stucco, masonry or frame and masonry exterior construction. Each comparable has a full or partial basement, and two comparables have central air conditioning. The home has 2 or 3 full bathrooms and three comparables also have 1 or 2 half-baths. Each comparable has one or two fireplaces, and a two-car or a three-car garage. The comparables sold from September 2021 to September 2022 for prices ranging from \$1,310,000 to \$1,350,000 or from \$404.07 to \$499.81 per square foot of living area, including land. As part of the grid analysis, the board of review also depicted that the subject sold in July 2021 for a price of \$1,100,000, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

### **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 Board finds the best evidence of market value to be the purchase of the subject property in June, 2021 for a price of \$1,100,000, which the appellant used to base this appeal upon and which the board of review agreed was factually correct.

The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service for a period of 60 days. In further support of the transaction, the appellant submitted a copy of the Settlement Statement.

The board of review reported as part of its submission that the subject property sold in 2021 for \$1,100,000. As to the four comparable sales presented by the board of review, the Property Tax Appeal Board has given reduced weight to each of the board of review comparables, due to differences in location as none are in the same neighborhood code as the subject, dwelling size, bathroom count and/or garage capacity.

The Board finds the subject's purchase price of \$1,100,000, including land, which occurred approximately 6 months prior to the lien date at issue is below the market value reflected by the assessment of \$1,230,000, including land. The Board further finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Instead, the board of review agreed substantively that the subject property sold at or about the same time as that reported by the appellant.

The Illinois Supreme Court has held that a contemporaneous sale of the subject property between parties dealing at arm's length is relevant to the question of fair market value. People ex rel. Korzen v. Belt Ry. Co. of Chicago, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (1967). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill. App. 3d 369 (1<sup>st</sup> Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc., 45 Ill. 2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945).

Based on this record the Board finds the subject property had a market value of \$1,100,000 as of January 1, 2022. Since market value has been determined the level of assessments 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

AGENCY

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