



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

APPELLANT: John Beidler
DOCKET NO.: 22-56183.001-R-1
PARCEL NO.: 04-36-200-059-0000

The parties of record before the Property Tax Appeal Board are John Beidler, 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: \$48,395
IMPR.: \$78,605
TOTAL: \$127,000

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 one-story dwelling of masonry exterior construction with 4,084 square feet of living area. The dwelling is approximately 62 years old with a reported effective age of 15-20 years. Features of the home include a partial unfinished walkout-style basement, central air conditioning, two fireplaces, a three-car garage, and an enclosed inground swimming pool.¹ The property has a 48,395 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The appellant's appraiser reported air conditioning and depicted the swimming pool in a schematic drawing. Neither of these features were disclosed by the board of review. The Board presumes the appraiser viewed the subject although no inspection date was found in the appraisal report.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by Gary Wydra, a Certified Residential Real Estate Appraiser, estimating the subject property had a market value of \$1,270,000 or \$310.97 per square foot of living area, including land, as of January 1, 2022. For purposes of estimating the subject's fee simple retrospective market value for purposes of *ad valorem* taxation, the appraiser solely used the sales comparison approach. The subject property was described as in good condition, and the appraisal report was signed on February 20, 2023.

The appraiser selected three comparable sales located in Glenview and from .64 of a mile to 1.11-miles from the subject. The comparable sites range in size from 17,155 to 34,462 square feet of land area and are improved with 1-story or 1.5-story dwellings of brick or brick and frame exterior construction which are described as having both good appeal and condition. The homes range in age from 38 to 80 years old. The homes range in size from 3,650 to 5,253 square feet of living area. Two comparables have full and partial basements with finished area and comparable #2 does not have a basement. The subject and comparables were described as having average functional utility. Features include central air conditioning, two-car or three-car garages, one, two or five fireplaces, a patio and a pool. The comparables sold from June 2020 to July 2021 for prices ranging from \$1,225,000 to \$1,350,000 or from \$257.00 to \$335.62 per square foot of living area, including land.

Wydra, in part, wrote the comparable sales were of equal vintage and condition located with in the subject's market area. The homes were equal or larger than the subject and have inground pools. "Lot size does not effect value." Wydra stated the comparables are typical properties for the area.

Next, the appraiser applied adjustments to the comparables for differences from the subject in exterior construction, bathroom count, dwelling size, basement, basement finish, garage capacity, and/or fireplace count. Based on the adjustment process, adjusted sales prices were determined to range from \$1,253,200 to \$1,293,050. Wydra opined a market value for the subject of \$1,270,000 as of January 1, 2022. Based on this evidence, the appellant requested that the assessment be reduced 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 \$139,060. The subject's assessment reflects a market value of \$1,390,600 or \$340.50 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 located in the same neighborhood code as the subject property. The comparable parcels range in size from 15,100 to 49,658 square feet of land area. Each comparable is improved with a class 2-04 1-story or 1.5-story dwelling of masonry or frame and masonry exterior construction. The comparables range in age from 13 to 55 years old and the comparables range in size from 3,141 to 4,808 square feet of living area. Each comparable has a full or partial basement, two with finished area. Features include central air conditioning, one, two or three fireplaces, and a 3-car or a 3.5-car garage. The comparables sold from August 2021 to September 2022 for prices ranging from \$1,438,941 to \$3,300,000 or from \$299.28 to \$784.22

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 appellant asserted the board of review "submitted at most nothing other than raw, unadjusted assessment and sales data which has historically been unpersuasive in this venue."

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 appellant submitted an appraisal of the subject property with an opinion of value as of the lien date at issue and the board of review submitted four suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review sales #2 and #4, due to substantial differences in dwelling size of approximately 17% and 23% when compared to the subject dwelling. The Board has given reduced weight to board of review comparables #1 and #3, due to substantial differences in age of 13 and 27 years when compared to the subject dwelling that is 63 years old.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant which relied upon somewhat dated sales in arriving at the opinion of value. However, the Board finds that the sales data submitted by the board of review as outlined above, failed to support the subject's estimated market value as reflected by its assessment. The subject's assessment reflects a market value of \$1,390,600 or \$340.50 per square foot of living area, including land, which is above the appraised value conclusion of \$1,270,000 or \$310.97 per square foot of living area, including land.

On this limited record, the Board finds the subject property had a market value of \$1,270,000 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: _____

September 16, 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 Beidler, 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