



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

APPELLANT: Tyson Morgan
DOCKET NO.: 22-56200.001-R-1
PARCEL NO.: 04-08-203-007-0000

The parties of record before the Property Tax Appeal Board are Tyson Morgan, 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 **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: \$18,487
IMPR.: \$53,512
TOTAL: \$71,999

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 and masonry exterior construction with 3,089 square feet of living area.¹ The dwelling is approximately 59 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 2-car garage. The property has a 12,325 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-78 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 \$570,000

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the board of review's evidence where the appellant's appraisers stated the dwelling size was taken from the county records but differs from the county records by 412 square feet.

as of January 1, 2022. The appraisal was prepared by William L. Shulman and Harry M. Fishman, certified general real estate appraisers, to determine market value as of January 1, 2022.

Under the sales comparison approach, the appraisers selected three comparable sales located from 0.6 of a mile to one mile from the subject. The parcels range in size from 9,100 to 12,548 square feet of land area and are improved with 2-story homes of frame or frame and masonry exterior construction ranging in size from 2,688 to 3,003 square feet of living area. The dwellings range in age from 44 to 56 years old. Each home has a basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The comparables sold from November 2021 to January 2022 for prices ranging from \$530,000 to \$575,000 or from \$187.31 to \$197.17 per square foot of living area, including land. The appraisers adjusted the comparables for differences from the subject, such as dwelling size, to arrive at adjusted prices from \$551,310 to \$577,260. The appraisers concluded a value for the subject of \$570,000 as of January 1, 2022.

The appellant submitted a final decision of the board of review disclosing the total assessment for the subject of \$71,999. The subject's assessment reflects a market value of \$719,990 or \$233.08 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%.

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." In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 12,035 to 15,581 square feet of land area and are improved with 2-story, class 2-78 homes of frame or frame and masonry exterior construction ranging in size from 3,067 to 3,680 square feet of living area. The dwellings are 50 or 56 years old. Each home has a basement, one of which has finished area, one or two fireplaces, and a 2-car or a 3-car garage. Three homes have central air conditioning. The comparables sold from June 2019 to August 2022 for prices ranging from \$713,307 to \$1,135,000 or from \$204.97 to \$370.07 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the appraisal is the best evidence of market value compared to the raw unadjusted 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion as the appraisers reported an incorrect dwelling size for the subject on which their adjustments for dwelling size to the comparables were based, despite reporting in the appraisal that the county dwelling size was used. The Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in the appraisal and submitted by the board of review.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #2 and #3, which sold less proximate in time to the assessment date than the other sales in this record. The Board gives less weight to appraisal sales #2 and #3, which are less similar to the subject in dwelling size and/or age than the other comparables in this record.

The Board finds the best evidence of market value to be the appraisal sale #1 and the board of review's comparables #1 and #4, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and most features. These comparables sold for prices ranging from \$562,500 to \$1,135,000 or from \$187.31 to \$370.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$719,990 or \$233.08 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

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

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