



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

APPELLANT: Brendan Cashman  
DOCKET NO.: 23-22016.001-R-1  
PARCEL NO.: 05-17-401-015-0000

The parties of record before the Property Tax Appeal Board are Brendan Cashman, the appellant, by attorney Daniel G. Pikarski, of Gordon & Pikarski, 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:** \$49,420  
**IMPR.:** \$123,580  
**TOTAL:** \$173,000

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 2023 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 owner-occupied property consists of a 2.5-story dwelling of masonry exterior construction with approximately 5,685 square feet of living area. The dwelling is approximately 107 years old. Features of the home include a basement with finished area, central air conditioning, 5½ bathrooms, two fireplaces and two garages with a total capacity of three-cars. The property has a 14,976 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-09 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 prepared by Ibi Cole, MAI, AI-GRS and a Certified General Real Estate Appraiser. Using the sales comparison approach, the appraiser estimated the subject property had a market value of \$1,730,000 as of January 1, 2022.

Cole analyzed six sales of comparable properties which are located from .26 to .47 of a mile from the subject. The parcels range in size from 17,861 to 53,361 square feet of land area which are each improved with a class 2-09 two or more story dwelling of stucco or masonry exterior construction. The comparable sales range in age from 32 to 103 years old and range in size from 4,636 to 7,256 square feet of living area. The comparables sold from August 2020 to May 2022 for prices ranging from \$2,075,000 to \$2,900,000, including land. After applying adjustments for various differences in characteristics when compared to the subject, Cole concluded adjusted sales prices ranging from \$2,090,000 to \$2,850,000 or from \$309.38 to \$501.51 per square foot of living area, including land.

Based on the foregoing data and the appraiser's opinion that the subject property fell toward "the lower end of the spectrum in terms of size, but lacks many of the on-site and interior amenities and updated condition of comparable sales," Cole opined a market value for the subject at \$300 per square foot based on dwelling size. Cole also performed an analysis based on a single dwelling unit concluding a value of \$1,700,000. As detailed on page 106 of the appraisal, Cole next reconciled the two conclusions in order to determine a total value of \$1,730,000, including land. The appellant requested a total assessment reflective of the appraised value of the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$194,920. The subject's assessment reflects a market value of \$1,949,200, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The board of review further indicated that 2022 was the first year of the general assessment cycle and no equalization factor was applied in tax year 2023 by county assessment officials.

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 either in the subarea or ¼ of a mile from the subject. The comparables range in age from 99 to 114 years old and range in size from 6,012 to 7,174 square feet of living area. The comparables sold from July 2020 to November 2023 for prices ranging from \$2,143,433 to \$5,000,000 or from \$345.05 to \$803.99 per square foot of living area, including land. Based on this evidence, 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 a reduction in the subject's assessment is appropriate.

Initially, the Board finds section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

Pursuant to Section 1910.90(i) the Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before this Board for the 2022 assessment year under Docket No. 22-22462.001-R-1 in which the Board determined the assessment of the subject property should be reduced to \$173,000.

The Board further finds that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed that the subject property is an owner-occupied dwelling. The Board takes notice that in Docket No. 22-22462.001-R-1 it issued a decision reducing the assessment of the subject property to \$173,000. The Board further finds that 2022 and 2023 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction establishing a fair cash value that is different from the fair cash value on which the Board's decision for the 2022 tax year was based. Additionally, the record disclosed that no township equalization factor was applied for the 2023 tax year by Cook County assessment officials. For these reasons and pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the 2022 tax year.<sup>1</sup>

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<sup>1</sup> The decisions for the 2022 and 2023 tax years for the subject property are being issued contemporaneously by the Property Tax Appeal Board.

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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