



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

APPELLANT: Andy Wittleder
DOCKET NO.: 23-22142.001-R-1
PARCEL NO.: 05-07-400-017-0000

The parties of record before the Property Tax Appeal Board are Andy Wittleder, the appellant, by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$34,582
IMPR.: \$51,724
TOTAL: \$86,306

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 property consists of a 1-story dwelling of masonry exterior construction with 2,583 square feet of living area. The dwelling was constructed in 1960 and is approximately 63 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 2-car garage. The property has an approximately 13,833 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-04 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 submitted evidence disclosing the subject property was purchased on August 31, 2022, for a price of \$760,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold by the owner and was not advertised for sale. The appellant submitted a copy of the settlement

statement which reiterated the sale date and sale price and disclosed no commissions were paid to realtors.

The appellant also submitted a memorandum, three letters, affidavit and photographs of the subject property. The appellant's memorandum contends the purchase of the subject property in August 2022 was an arm's-length transaction. The appellant argued that after a period of negotiation an agreement as to a sale price for the subject property of \$760,000 was reached and that both parties to the transaction were represented by counsel. In support of the arm's-length nature of the transaction, the appellant submitted three letters from the seller and both parties' counsel verifying the buyers were not related to the property owner and that both parties were represented by counsel.

The appellant's Affidavit dated October 19, 2023 states that beginning in March 2023 construction work began at the subject property including relocating walls, a new kitchen, new bathrooms, new plumbing, HVAC, drywall and new roof. The document further depicts the subject property was not habitable as of October 2023. Photographs of the subject property are dated from March to October 2023 and depict a home in the process of being renovated. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,306. The subject's assessment reflects a market value of \$863,060 or \$340.06 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 as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in Glencoe or Winnetka. The comparables have sites that range in size from 13,081 to 28,427 and are improved with 1-story or 1.5-story class 2-04 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,487 to 4,949 square feet of living area. The homes range in age from 53 to 97 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one or three fireplaces and a 1-car or a 2-car garage. The comparables sold from April to December 2022 for prices ranging from \$965,000 to \$1,900,000 or from \$383.92 to \$465.36 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

As an initial matter, the Property Tax Appeal Board finds the subject's sale does not meet one of the fundamental elements of an arm's-length transaction. The Board finds the appellant indicated the subject sold by owner and the property was not advertised or exposed for sale on the open market. The appellant also submitted a copy of the Real Estate Transfer Declaration associated with the sale indicating the subject property was not advertised for sale. Therefore, the Board gives little weight to the sale of the subject property as the sale does not meet all of the elements of an arm's-length transaction to be considered indicative of fair market value.

Section 1-50 of the Property Tax Code defines fair cash value as:

The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller. (35 ILCS 200/1-50)

Similarly, Illinois Courts has stated fair cash value is synonymous with fair market value and is defined as the price a willing buyer would pay a willing seller for the subject property, there being no collusion and neither party being under any compulsion. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428, 256 (1970) and Ellsworth Grain Company v Property Tax Appeal Board, 172 Ill.App.3d 552, 526 (4th Dist. 1988). Although the appellant's evidence indicates the subject's transaction was between a willing buyer and seller, the Board finds the property was not advertised for sale on the open market and is not typical of the due course of business and trade. Thus, the general public did not have the opportunity to purchase the subject property at any negotiated sale price.

The Board finds there are other credible sources that specify a property must be advertised for sale in the open market to be considered an arm's-length transaction that is indicative of fair market value. The Dictionary of Real Estate Appraisal [American Institute of Real Estate Appraisers, *The Appraisal of Real Estate*, 8th ed. (Chicago American Institute of Real Estate Appraisers, 1983), 33], provides in pertinent part: The most probable price in cash, terms equivalent to cash, or in other precisely revealed terms, for which the appraised property will sell **in a competitive market** under all conditions requisite to fair sale; The property is **exposed for a reasonable time on the open market**. Additionally, the Property Assessment Valuation, 2nd edition, states: Market value is the most probable price, expressed in terms of money, that a property would bring if **exposed for sale in the open market** in an arm's-length transaction between a willing seller and a willing buyer; a reasonable time is allowed for **exposure to the open market**. International Association of Assessing Officers, Property Assessment Valuation, 2nd edition, Pgs. 18, 35, (1996). Since the appellant made an admission that the subject property was not advertised for sale or exposed to the open market to be considered an arm's-length transaction, the Board gave little weight to the subject's transaction for market value consideration.

The Board finds the best evidence of market value in the record to be board of review comparables #1 and #4 which are more similar to the subject in location, age, design and some features. However, comparable #4 has a larger site size, larger dwelling size and a finished basement in contrast to the subject, suggesting downward adjustments are needed to make this property more equivalent to the subject. These two comparables sold in August and December 2022 for prices of \$965,000 and \$1,800,000 or \$388.02 and \$465.36 per square foot of living

area, including land. The subject's assessment reflects a market value of \$863,060 or \$340.06 per square foot of living area, including land, which is below the two best comparables in this record and appears logical given the renovation which began in March 2023. The Board gives less weight to board of review comparables #2 and #3 which are less similar to the subject in location, age, design, dwelling size and/or site size than other properties in the record. Therefore, after considering adjustment to the best comparables in this record, the Board finds the subject's assessment is reflective of market value and 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: _____

December 23, 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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