



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

APPELLANT: Melissa Howard
DOCKET NO.: 23-22151.001-R-1
PARCEL NO.: 05-18-205-021-0000

The parties of record before the Property Tax Appeal Board are Melissa Howard, the appellant, by attorney Kevin P. Burke of Smith Hemmesch Burke & Kaczynski 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: \$17,500
IMPR.: \$74,500
TOTAL: \$92,000

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 property consists of a two-story dwelling of frame exterior construction with 2,494 square feet of living area.¹ The dwelling is approximately 10 years old. Features of the home include a full basement with finished area, an unfinished attic, central air conditioning, a fireplace and a two-car garage.² The property has a 7,000 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board finds the best description of the subject's dwelling size is found in the appraisal submitted by the appellant, which contained a schematic diagram and dimensions of the improvements, along with interior and exterior photographs of the dwelling.

² The appellant's appraiser described the subject dwelling with a scuttle attic and the Multiple Listing Service (MLS) printout included in the appraisal disclosed the subject dwelling has an unfinished attic with pulldown stairs.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant completed Section IV – Recent Sale Data and submitted evidence disclosing the subject property was purchased on August 7, 2020 for a price of \$920,000. The appellant also submitted an appraisal estimating the subject property had a market value of \$920,000 as of July 13, 2020. The appraisal was prepared by Kyle Van Heck., a Certified Residential Real Estate Appraiser and Leslie L. Foreman, a Certified General Real Estate Appraiser. The purpose of the appraisal was for a purchase transaction.

In the alternative, the appellant also contends assessment inequity concerning the improvement assessment as a bases of the appeal. In support of the inequity argument, the appellant submitted four comparables that have varying degrees of similarity when compared to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments that range from \$77,750 to \$87,500 or from \$21.05 to \$26.02 per square feet of living area.

The appellant also revealed in the Residential Appeal petition that the subject property is an owner-occupied residence.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,910. The subject's assessment reflects a market value of \$1,139,100 or \$456.74 per square foot of living area, including land, using 2,494 square feet, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$96,410 or \$38.66 per square foot of living area. The notes on appeal also disclosed that the 2022 tax year was the first year of the subject's triennial general assessment period and no equalization factor was applied in New Trier Township for tax year 2023.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties, where sales data was provided for two comparables. The four comparables have varying degrees of similarity when compared to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments that range from \$89,309 to \$120,125 or from \$31.48 to \$39.94 per square feet of living area. The board of review's evidence depicts a sale of the subject property in September 2020 for \$920,000. Comparables #2 and #4 sold in April 2020 and September 2021 for prices of \$1,125,000 and \$1,240,000 or for \$393.36 and \$470.77 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, counsel for the appellant argued that the board of review proffered no evidence or argument to challenge the appellant's contention that the August 2020 purchase price is the best evidence of value for the subject property. Secondly, the board of review did not provide any evidence or argument to challenge the facts or opinions in the appraisal report. Lastly, counsel argued that the board of review submitted one comparable sale but provided no form of

documentation that the sale actually took place on the date and price reported by the board of review.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Property Tax Appeal Board takes official notice that the subject property was the subject matter of appeal before the Board for the 2022 tax year under Docket No. 22-21579. (86 Ill.Admin.Code §1910.90(i)). In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$92,000 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2023 is an owner-occupied residence, which was not refuted by the board of review.

Conclusion of Law

The appellant contends in part 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 appellant also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the total assessment as established by the Board for the 2022 tax year of \$92,000 should be carried forward to the 2023 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

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 Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2022 tax year under Docket No. 22-21579 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$92,000. The record indicates that the subject property is an owner-occupied dwelling and that

2022 and 2023 are within the same general assessment period. The record further indicates that no equalization factor was applied in New Trier Township for the 2023 tax year. Furthermore, there was no evidence the subject property recently sold establishing a different fair cash value. For these reasons 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 prior year's decision.

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:

March 17, 2026



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

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