FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Carolyn Eby
DOCKET NO.: 23-23478.001-R-1
PARCEL NO.: 05-34-211-006-0000

The parties of record before the Property Tax Appeal Board are Carolyn Eby, the appellant, by attorney Richard Shapiro, Attorney at Law in Evanston; 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:	$28,875
IMPR.:	$61,125
TOTAL:	$90,000

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 2-story dwelling of frame exterior construction with 2,534 square feet of living area. The dwelling is approximately 116 years old. Features of the home include a basement, central air conditioning, a fireplace and a 2-car garage. The property has a 10,500 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 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 $900,000 as of January 1, 2023. The appraisal was prepared by James A Matthews, a Certified General Real Estate Appraiser.

The intended use of the appraisal report was to estimate fair market value as of the requested effective date of January 1, 2023. Users of the report included the taxpayer of record and various taxing bodies including the Property Tax Appeal Board. The appraiser indicated all of the sales were considered to be generally like the subject in style, quality and utility with amenities and other features adjusted for. Adjustments were market derived, no matched pairs were found. Land and building size adjustment were market derived based on location sales in the area. Adjustments were made from common sense depreciated value of items/feature.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting seven comparable sales located within .71 of a mile from the subject property. The comparables have sites that range in size from 6,765 to 13,932 square feet of land area and are improved with 2-story or 3-story dwellings of average quality construction that range in size from 2,079 to 2,981 square feet of living area. The homes range in age from 67 to 128 years old. Each comparable has from a 1-car to a 3-car garage. Three homes have central air conditioning, and each home has one or 2 fireplaces. The comparables sold from February 2022 to February 2023 for prices of $870,000 or $947,500 or from $301.91 to $420.88 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in site size, quality of construction, dwelling size, finished basement area, heating/cooling, garage capacity, porch/patio/deck, fireplace count, and/or fence arriving at adjusted prices ranging from $765,860 to $916,680 and an opinion of market value for the subject of $900,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to $90,000 which equates to a market value of $900,000 or $355.17 per square foot of living area, land included 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 submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $107,708. The subject's assessment reflects a market value of $1,077,080 or $425.05 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 comparables located within approximately a ¼ of a mile or on the same block as the subject property. The comparables have sites that range in size from 9,000 to 11,592 square feet of land area and are improved with 2-story dwellings of stucco, masonry or frame exterior construction that range in size from 2,424 to 3,384 square feet of living area. The homes range in age from 94 to 119 years old. Each comparable has a basement and one or two fireplaces. One comparable has central air conditioning and three comparables each have a 2-car garage. The comparables sold from November 2020 to April 2022 for prices ranging from $1,150,000 to $1,350,000 or from $339.83 to $536.72 per square foot of living area, land included. Based on this evidence, the board of review requests 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appraiser applied adjustments to the comparables for differences from the subject to arrive at an estimated market value of $900,000. The subject's assessment reflects a market value of $1,077,080 which is greater than the appraised value. The Board gave less weight to the unadjusted board of review comparable sales as they do not overcome the more detailed valuation analysis contained in the appellant's appraisal. In addition, two board of review comparables sold approximately 18 months or more prior to the January 1, 2023 assessment date and were less likely to be reflective of marker value as of that date. Based on this record the Board finds a reduction in the subject's assessment is warranted to reflect the appraised value. Since market value has been determined, 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: ________________ ________________

<u>C E R T I F I C A T I O N</u>

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: July 21, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Carolyn Eby, by attorney:
Richard Shapiro
Attorney at Law
990 Grove St.
Suite 409
Evanston, IL 60201

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602