



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

APPELLANT: Joseph H. Wilkinson Revocable Trust
DOCKET NO.: 23-28052.001-R-1
PARCEL NO.: 10-11-304-046-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Joseph H. Wilkinson Revocable Trust, the appellant, by attorney Daniel J. Farley, of the Law Offices of Terrence Kennedy Jr. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **A Reduction** in the Cook County Board of Review's assessment of the property is justified. The correct assessed valuation of the property is:

LAND: \$21,750
IMPR.: \$38,250
TOTAL: \$60,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision 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

A 2,223 square feet, one-story masonry building located in Evanston of Evanston Township, Cook County comprises the subject property. The 71-year-old property featured two bathrooms, a two-car garage, and air conditioning. The appellant selected overvaluation based on a recent sale and a contention of law as the grounds for appeal. A realtor with Jameson Sotheby's International Realty marketed the subject on multiple listing services (MLS) for seven days before selling the property for \$575,000 in February 2020. The transaction did not occur between related parties, due to a foreclosure action, or pursuant to a contract for deed.

The appellant contends the \$66,000 subject assessment overvalues the subject property based on the recent sale. The appellant supported the overvaluation argument with a copy of the master statement, or closing document, and an MLS sheet indicating the subject sold in February 2020

for \$575,000 to buyer Joseph H. Wilkinson Revocable Trust. To bolster the overvaluation contention, the appellant attached a brief requesting an assessment reduction to \$57,500.

In its “Notes on Appeal,” the county board of review maintained that the subject was correctly assessed at \$66,000. To fortify this position, the board of review supplied details about two sales of properties within a quarter mile of the subject and two of unknown distance from the subject. The county board of review’s comparable sales, which included 68- to 97-year-old improvements from 2,190 to 2,406 square feet in size, occurred between May 2021 and May 2023 for purchase prices from \$675,000 to \$980,026, or \$298.80 to \$407.33 per square foot.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in the Cook County Board of Review’s 2023 assessment of the subject. When a taxpayer bases a property tax appeal on overvaluation, 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 a recent sale or appraisal of the subject property, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellant satisfied this burden of proof.

In this record, the appellant attached to the petition a master settlement statement confirming that the subject sold in February 2020—over two years prior to the assessment date in question—for \$575,000. By contrast, the board of review submitted four recent sales of properties, two of which differed drastically from the subject in terms of location, and all of which are less probative of subject market value than a sale of the instant subject property. While PTAB considers the 2020 sale of the instant property probative of subject market value in 2023, PTAB finds the length of time between the sale and the assessment date diminishes the argument that the transaction price reflected 2023 market value. Upon weighing all of the evidence, PTAB finds that the market valued the subject property around \$600,000—slightly higher than the 2020 price—in 2023. PTAB accordingly concludes the appellant showed overvaluation by a preponderance of the evidence and a reduction in the total subject assessment to \$60,000 is warranted.

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:

June 16, 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

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