



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

APPELLANT: Leslie McLamore  
DOCKET NO.: 23-30072.001-R-1  
PARCEL NO.: 05-20-318-003-0000

The parties of record before the Property Tax Appeal Board are Leslie McLamore, the appellant, by attorney Nicholas T. McIntyre, of Much Shelist, P.C. 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:** \$30,643  
**IMPR.:** \$184,357  
**TOTAL:** \$215,000

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 with 5,973 square feet of living area of masonry construction. The dwelling was constructed in 1940 and is approximately 82 years old. Features of the home include 5 full and 4 half-baths, a partial basement finished with a recreation room, central air conditioning, 5 fireplaces, and a 2-car garage. The property has a 21,888 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-09 property<sup>1</sup> 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 David Conaghan, CIAO, Certified General Real Estate Appraiser, and Tom J. Boyle, Jr., Associate Real Estate Trainee Appraiser. The appraisers

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<sup>1</sup> Two-or-more story residence, any age, with 5,000 square feet or more living area.

utilized the sales comparison approach to value in arriving at an estimated market value for the subject property of \$2,150,000 as of January 1, 2022. Based on the foregoing appraisal report, the appellant requested a reduced assessment reflective of the appraised value conclusion.

The Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 22-26289.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the total assessment of the subject property to \$215,000 based on the evidence in the record. The Residential Appeal form disclosed that the subject is an owner-occupied property which was not contested by the board of review.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$223,810. The subject's assessment reflects a market value of \$2,238,100 or \$374.70 per square foot of living area, including land, under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on three comparable sales located within ¼ of a mile or the same subarea as the subject, and within the same assessment neighborhood code as the subject property. The comparable parcels range in size from 26,075 to 35,366 square feet of land area. The parcels are improved with 2-story, class 2-09 dwellings ranging in size from 5,532 to 6,104 square feet of living area and ranging in age from 7 to 28 years old. One comparable has a concrete slab foundation; and two comparables have a full basement (one finished with a recreation room). Each comparable has central air conditioning, from 1 to 3 fireplaces, and a 3-car or a 4-car garage. The comparables sold in July or August 2022 for prices ranging from \$3,150,000 to \$4,400,000 or from \$516.06 to \$795.37 per square foot of living area, including land.

### **Conclusion of Law**

The appellant's appeal is based on market value grounds. 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). The issue in this appeal, however, is whether the assessment of the subject property as established by the Property Tax Appeal Board for the 2022 tax year should be carried forward to the 2023 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

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 Property Tax Appeal Board finds that the assessment as established by the Board for the 2022 tax year should be carried forward to the 2023 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The evidence in the record indicates that the subject property is an owner-occupied dwelling; the Board takes notice that 2022 and 2023 tax years are within the same general assessment period for the subject property; the record contains no evidence indicating the subject property sold in an arm's-length transaction after the Board's decision; and the decision of the Property Tax Appeal Board has not been reversed or modified upon review.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains an appraisal submitted by the appellant and three unadjusted (raw) sales submitted by the board of review. The Board gives less weight to board of review comparables as each dwelling is significantly newer in age when compared to the subject, each has a larger garage relative to the subject, and comparable #2 has a concrete slab foundation, different from the subject's basement. The Board finds the best evidence of market value to be the opinion of value reached in the appraisal submitted by the appellant. The board of review did not object to appellant's appraisal or dispute or critique any of the information contained therein. The appraiser's five comparable sales have been adjusted for any differences from the subject in dwelling size, physical characteristics, lot size, bedroom count, bathroom count, basement finish, and age. The Board finds these adjustments to be logical and reasonable. The appraiser concluded an opinion of value for the subject property of \$360.00 per square foot of living area, land included, or \$2,150,000 (rounded) as of January 1, 2022 which is less than the market value of \$2,238,100 or \$374.70 per square foot of living area, including land, as reflected by the subject's assessment.

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 Property Tax Appeal 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: \_\_\_\_\_

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

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