



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

APPELLANT: Chris Porter  
DOCKET NO.: 24-23030.001-R-1  
PARCEL NO.: 05-18-403-050-0000

The parties of record before the Property Tax Appeal Board are Chris Porter, the appellant, by attorney Max E. Callahan, of Siegel & Callahan, 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 **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:** \$38,071  
**IMPR.:** \$64,007  
**TOTAL:** \$102,078

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 2024 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<sup>1</sup> of frame and masonry exterior construction with 2,409 square feet of living area. The dwelling is approximately 73 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has a 21,755 square foot site and is located in Winnetka, 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 \$735,000

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<sup>1</sup> The Board finds the best evidence of design is found in the appellant's appraisal which includes a sketch with measurements depicting a 2-story home despite describing the subject as a 2.5-story home.

as of January 1, 2022. The appraisal was prepared by Gary Wydra, a certified residential real estate appraiser, to estimate market value as of January 1, 2022.

Under the sales comparison approach the appraiser selected three comparables sales in Winnetka located from 0.60 of a mile to 1.95 miles from the subject. The parcels range in size from 4,750 to 9,042 square feet of land area and are improved with 2.5-story homes of frame or brick and frame exterior construction ranging in size from 2,446 to 2,663 square feet of living area. The dwellings range in age from 70 to 95 years old and are reported to be in average condition like the subject. Each home has a basement with finished area, central air conditioning, one or three fireplaces, and a 1-car or a 2-car garage. The comparables sold from October 2020 to December 2021 for prices ranging from \$740,000 to \$752,000 or from \$278.09 to \$305.40 per square foot of living area, including land. The appraiser adjusted two comparables for financing concessions and then adjusted the comparables for differences from the subject in quality of construction, dwelling size, room count, basement size and finish, garage size, and fireplace count, to arrive at adjusted prices ranging from \$731,440 to \$738,380. No adjustments for age were made as the appraiser stated the comparables are in similar condition to the subject and no adjustments for site size were made with the appraiser summarily concluding site size does not affect value. The appraiser concluded a value for the subject of \$735,000 as of January 1, 2022.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,078. The subject's assessment reflects a market value of \$1,020,780 or \$423.74 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 three comparable sales located in Winnetka. One comparable is within the same assessment neighborhood code as the subject and on the same block as the subject. The parcels range in size from 14,262 to 27,138 square feet of land area and are improved with 2-story, class 2-06 or 2-78 homes of masonry exterior construction ranging in size from 2,333 to 2,460 square feet of living area. The dwellings range in age from 53 to 96 years old and reported to be in deluxe or average condition compared to the subject's reported poor condition. The board of review did not present any evidence to support the reported condition of the subject and the comparables. Each home has a basement, one of which has finished area, central air conditioning, one or two fireplaces, and a 2-car garage. The comparables sold from September 2022 to July 2023 for prices ranging from \$1,700,000 to \$2,010,000 or from \$699.59 to \$817.07 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the appraisal is the best evidence of market value compared to the raw unadjusted sales presented by the board of review.

### **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.

The appellant presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion as the appraiser did not adjust the comparables for site size, even though the comparables have sites that are significantly smaller than the subject. The Board finds the appraiser's statement that site size does not affect value was not supported by any market evidence in the record. For this reason, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales, due to substantial differences from the subject in site size and which sold less proximate in time to the assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the board of review's comparables, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, site size, and features, although these comparables vary in age and are reported to be in better condition than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$1,700,000 to \$2,010,000 or from \$699.59 to \$817.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,020,780 or \$423.74 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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:

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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