



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

APPELLANT: Keith T. Clayton  
DOCKET NO.: 24-24367.001-R-1  
PARCEL NO.: 05-34-304-004-0000

The parties of record before the Property Tax Appeal Board are Keith T. Clayton, 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:** \$23,512  
**IMPR.:** \$73,104  
**TOTAL:** \$96,616

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 two-story dwelling of frame exterior construction with 2,850 square feet of living area. The dwelling is approximately 128 years old. Features of the home include a full basement with finished area, central air conditioning, 2½ bathrooms, a fireplace and a two-car garage.<sup>1</sup> The property has an 8,550 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.<sup>2</sup>

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 \$780,000

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<sup>1</sup> The appraiser reported the subject dwelling has central air conditioning, 2½ bathrooms and a two-car garage.

<sup>2</sup> The board of review revealed the subject is classified as a class 2-06 property, which was not refuted by the appellant.

as of January 1, 2022. The appraisal was prepared by Gary Wydra, a State of Illinois Certified Residential Real Estate Appraiser. Wydra described the subject to be in good condition with good modernization throughout.

Under the sales comparison approach to value the appraiser analyzed three comparable sales that are located from 1.17 to 2.04 miles from the subject property.<sup>3</sup> The comparables have sites ranging in size from 7,380 to 8,400 square feet of land area. The comparables are improved with two-story dwellings of frame or brick exterior construction that range in size from 2,426 to 3,220 square feet of living area. The homes range in age from 80 to 90 years old. The comparables each have a full basement with finished area, 2½ or 3 bathrooms, central air conditioning, one or two fireplaces and either a one-car or a two-car garage. The comparables sold in April or July 2021 for prices ranging from \$770,350 to \$798,000 or from \$247.83 to \$317.54 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject in exterior construction, gross living area, bathroom count and other features resulting in adjusted prices ranging from \$773,000 to \$792,000. The appraiser stated that “lot size does not effect [sic] value.” Using this data, the appraiser arrived at an estimated market value for the subject of \$780,000 or \$273.68 per square foot of living area, including land, as of January 1, 2022. Based on this evidence, the appellant requested the subject’s total assessment be reduced to \$78,000 to reflect the appraised value.

The appellant provided a copy of the Cook County Board of Review decision for the 2024 tax year disclosing the total assessment for the subject of \$96,616. The subject's assessment reflects a market value of \$966,160 or \$339.00 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%.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment of the subject property, the board of review submitted information on four comparables. The comparables are located approximately ¼ of a mile from the subject property or within the subject’s subarea, one of which has the same assessment neighborhood code as the subject.<sup>4</sup> The comparables have sites that range in size from 5,950 to 21,500 square feet of land area. The comparables are improved with two-story dwellings of frame or stucco exterior construction ranging in size from 2,874 to 3,740 square feet of living area. The dwellings are from 120 to 122 years old. The comparables each have a full or partial basement, one of which has finished area. Each comparable has 2 or 3 full bathrooms, 1 or 2 half bathrooms, central air conditioning, one or two fireplaces and either a one-car or a two-car garage. The comparables sold from January 2022 to November 2023 for prices ranging from \$1,100,000 to \$1,960,000 or from \$382.74 to \$628.21 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

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<sup>3</sup> According to the appellant’s appraiser, the comparables have Property Index Numbers (PINs) that begin with 05-29, 05-32 or 05-28 indicating these properties are located in either section 29, section 32 or section 28 of the township, respectively, whereas the subject’s PIN beginning with 05-34 indicates the subject is located in section 34 of the township.

<sup>4</sup> The board of review comparables have PINs that begin with 05-34 indicating these properties are located within the same section of the township as the subject.

In written rebuttal, counsel for the appellant argued that the board review has submitted raw, unadjusted assessment and sales data, which has historically been unpersuasive in this venue.

### **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 submitted an appraisal of the subject property, and the board of review submitted four comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board has given less weight to the value conclusion in the appellant's appraisal report which has an effective date of January 1, 2022, which is two years prior to the January 1, 2024 assessment date and is thus less likely to be indicative of the subject's market value as of the lien date at issue. Moreover, the comparables chosen by the appellant's appraiser are located less proximate to the subject property and sold less proximate in time to the lien date at issue than the comparables provided by the board of review. These factors undermine the credibility of the appellant's appraiser's conclusion of value.

The Board has given less weight to board of review comparable #2, which sold in January 2022, less proximate in time to the lien date at issue than other sales in the record. The Board has also given less weight to board of review comparable #3 due to its substantially larger site size and dwelling size, when compared to the subject.

The Board finds the best evidence of market value to be the board of review comparables #1 and #4, which sold more proximate in time assessment date at issue and are similar to the subject in location, site size, design, age and some features. The comparables sold in August and November 2023 for prices of \$1,450,000 and \$1,960,000 or for \$476.19 and \$628.21 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$966,160 or \$339.00 per square foot of living area, including land, which falls below the two best comparable sales in the record both in terms of overall market value and on a price per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, based on this record, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

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: \_\_\_\_\_

January 20, 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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