



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

APPELLANT: Barry Paddor  
DOCKET NO.: 20-47614.001-R-1  
PARCEL NO.: 14-32-109-012-0000

The parties of record before the Property Tax Appeal Board are Barry Paddor, the appellant(s), by attorney David R. Bass, of Field and Goldberg, LLC 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:** \$35,200  
**IMPR.:** \$75,300  
**TOTAL:** \$110,500

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 2020 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 is improved with an owner-occupied, 130-year-old, two-story, single-family dwelling of masonry construction containing 3,110 square feet of living area. Features of the home include a full unfinished basement, one fireplace, and a two-car garage. The property is situated on 3,200 square feet of land in Chicago, North Chicago 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 \$1,000,000 as of January 1, 2018. The appraisal was prepared by Thomas Boyle, a certified residential real estate appraiser, for the purpose of an ad valorem tax assessment. The Sales Comparison Approach to valuation was given sole emphasis by the appraiser "since it reflects

the actions of buyers and sellers in the subject's market". The appraiser estimated, based on the sales comparison approach, that the subject had a market value of \$1,000,000 as of January 1, 2018.

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

The appellant also indicated a contention of law as a basis of this appeal. Included in the submitted evidence was a brief in support of the valuation complaint. Neither the appellant's brief nor submitted evidence provided evidence to support a contention of law as a basis for this appeal. As such, the board will only consider the appellant's overvaluation argument.

Furthermore, the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2018-47555.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$110,500 based on an agreement of the parties and the evidence previously submitted by the parties. The tax years 2018 and 2020 are within the same general assessment period and the appellant disclosed in section 1b of the submitted residential appeal form that the subject property is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,556. The subject's total assessment reflects a market value of \$1,315,560 or \$423.01 per square foot of living area, including land, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted equity and sales data on three comparable properties. Based on this evidence the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2020 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code provides, in relevant 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.

35 ILCS 200/16-185. Additionally, “Standard of proof. Unless otherwise provided by law or stated in the agency’s rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15. The Board takes official notice that it rendered a decision lowering the subject’s assessment for tax year 2020 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2018 and the instant tax year of 2020 are in the same general assessment period for New Trier Township. The Board further finds that the subject is owner-occupied based on the appellant’s response to Section 1b of the submitted residential appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm’s-length transaction after the Board’s decision for the 2018 tax year, or that the Board’s decision for the 2018 tax year was reversed or modified upon review. For these reasons, the Board finds by a preponderance of the evidence, that the subject’s assessment should be carried forward to the 2020 tax year, pursuant to section 16-185 of the Property Tax Code, to reflect the Board’s decision for the 2018 tax year, plus the application of an equalization factor, if any<sup>1</sup>.

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<sup>1</sup> The Board notes that the appraisal relied on a January 1, 2018, valuation date and that the comparable sales properties presented in the appraisal to determine the subject’s market value sold in 2016. The board notes that those sales comparable properties would have been given little weight because their sales occurred too remote in time from the January 1, 2020, assessment date of this subject, to be indicative of market value.

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:

May 20, 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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