



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

APPELLANT: Chris Prouty  
DOCKET NO.: 20-49222.001-R-1  
PARCEL NO.: 16-18-132-003-0000

The parties of record before the Property Tax Appeal Board are Chris Prouty, the appellant, by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman 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:** \$6,750  
**IMPR.:** \$35,250  
**TOTAL:** \$42,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 consists of a 116-year-old, two-story, single-family dwelling of frame construction with 2,705 square feet of living area. The subject is owner-occupied. Features of the home include a full basement with a recreation room, central air conditioning, a fireplace and a 2.5-car garage. The property has a 7,500 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$420,000 as of January 1, 2018. The appraisal relied on the sales comparison approach, and it contained information on three comparable sales. The comparable properties sold between May 2017 and December 2017. The comparable properties ranged: in price between \$420,000 to \$425,000; in size between 1,846 to 2,769 square feet of living area; and in sale price per square foot between

\$153.49 to \$228.06, including land. The appellant disclosed that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-24222.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$42,000 based on the evidence submitted by the parties. Based on this evidence, the appellant is requesting an assessment amount of \$42,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,267. The subject's assessment reflects a market value of \$512,670 or \$189.53 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. All were improved with a single-family dwelling either frame or frame and masonry construction with a full basement and garage space. The comparable properties sold between May 2018 and February 2020. The improvements ranged: in age between 106 and 130 years old; in size between 1,200 and 2,680 square feet of living area; and in sale price per square foot between \$208.96 and \$558.33, including land. All comparables were located within a quarter mile of the subject property.

In written rebuttal, the appellant submitted copies of MLS listings for the board of review's four sales comparables, arguing the comparables were far superior to the subject property and should not be given any weight.

### **Conclusion of Law**

The appellants contend 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach, relying upon recent sales of three suggested comparable properties. The appraisal stated that the sale prices of the suggested comparable properties were adjusted to account for differences between them and the subject, and the appraiser determined that the subject's market value was \$420,000. In contrast, the board of review's evidence consists of unadjusted data concerning comparable properties.

Accordingly, the Board finds the subject property had a market value of \$420,000 as of the assessment date at issue. Based on the evidence, the Board therefore finds a reduction in the subject's assessment is 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: \_\_\_\_\_

April 15, 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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Chris Prouty, by attorney:  
Glenn Guttman  
Rieff Schramm Kanter & Guttman  
100 North LaSalle Street  
Suite 1410  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602