



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

APPELLANT: Birchwood Partners, LLC
DOCKET NO.: 21-23335.001-R-1
PARCEL NO.: 11-29-301-017-0000

The parties of record before the Property Tax Appeal Board are Birchwood Partners, LLC, the appellant(s), by attorney Nora Devine, of The Devine Law Group, 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: \$10,429
IMPR.: \$45,571
TOTAL: \$56,000

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 2021 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 an approximately 105-year-old, three-story apartment building of masonry construction with 6,357 square feet of living area. Features of the home include a full basement and a two-car garage. The property has a 5,794 square foot site and is located in Chicago, Rogers Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as a basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$560,000 as of January 1, 2021. The appraisal was prepared by Chris Posey, a licensed certified residential real estate appraiser. The appraiser physically inspected the interior and exterior of the subject property on November 9, 2021. Mr. Posey relied on the sales comparison approach in which he used sales of three comparable properties in Chicago, IL that took place between April 2019 and

October 2020 for amounts ranging from \$455,000 to \$565,000, or from \$74.63 to \$141.39 per square foot of living area, land included in the sales prices. The appraiser adjusted the sales prices to account for differences between the subject and the comparables. Photographs of the subject dwelling's exterior and interior were included with the appraisal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,999. The subject's assessment reflects a market value of \$749,990 or \$117.98 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review submitted information about sales of four suggested comparable properties. The suggested comparables were sold between June 2019 and December 2021 for amounts ranging from \$665,000 to \$970,000 or between \$121.15 and \$171.65 per square foot of living area, land included in the sales prices.

In rebuttal, the appellant pointed out characteristic differences in the board of the review's suggested comparables to the subject. The appellant also asserts that the sales dates are older for three of the board of review's suggested comparables. The appellant reaffirmed its position that the 2021 assessed value for the subject property is excessive and that the total assessment should be reduced.

The matter proceeded to hearing on November 20, 2025. At hearing, the appellant requested to consolidate docket number 21-23335 with docket numbers 22-25866 and 23-27392 regarding the same subject property and within the same triennial. The board of review voiced no objection. The administrative law judge granted consolidating the three cases for hearing purposes only. The appellant presented the testimony of Mr. Chris Posey, the appraiser. Mr. Posey testified he is an Illinois certified real estate appraiser and prepared the appraisal with no objection from the board of review to Mr. Posey being called as a witness.

Mr. Posey testified that he employed the sales comparison approach to estimate a total market value for the subject of \$560,000. Mr. Posey testified that he selected these comparables because they all were four-unit buildings like the subject. Mr. Posey testified to each of the three sales comparables that were utilized in the appraisal and that he made adjustments for condition, amenities, and size. At the hearing, the appellant reaffirmed the evidence previously submitted. At the hearing, the board of review rested on the evidence previously submitted.

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 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. The Board finds this appraisal to be persuasive because the appraiser personally

inspected the subject property and understood the sales comparable approach to value in estimating the subject's market value. Moreover, the appraiser utilized market data to obtain sales comparables while providing sufficient detail regarding each sale, as well as appropriate adjustments where necessary. The Board finds that the sale prices of the suggested comparable properties were adjusted to account for differences between them and the subject, taking into account such factors as gross living area, design/features, lot size, age and location. In contrast, the board of review's evidence consists of unadjusted raw sales figures.

Accordingly, the Board finds the subject property had a fair market value of \$560,000 as of the assessment date at issue. Since market value has been established, the level of assessment for the class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply here. (86 Ill.Admin.Code §1910.50(c)(2)). Based on the evidence, the Board therefore finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that 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: _____

September 15, 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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