



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

APPELLANT: MRR 7328 N. Winchester LLC
DOCKET NO.: 21-27798.001-R-1 through 21-27798.014-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are MRR 7328 N. Winchester LLC, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-27798.001-R-1	11-30-408-087-1003	1,671	4,451	\$6,122
21-27798.002-R-1	11-30-408-087-1004	1,726	4,906	\$6,632
21-27798.003-R-1	11-30-408-087-1007	2,463	6,721	\$9,184
21-27798.004-R-1	11-30-408-087-1008	1,671	4,451	\$6,122
21-27798.005-R-1	11-30-408-087-1010	1,588	4,535	\$6,123
21-27798.006-R-1	11-30-408-087-1011	1,631	4,535	\$6,123
21-27798.007-R-1	11-30-408-087-1012	1,631	4,535	\$6,123
21-27798.008-R-1	11-30-408-087-1013	1,671	4,451	\$6,122
21-27798.009-R-1	11-30-408-087-1014	1,631	4,492	\$6,123
21-27798.010-R-1	11-30-408-087-1016	2,463	6,721	\$9,184
21-27798.011-R-1	11-30-408-087-1017	2,286	6,387	\$8,673
21-27798.012-R-1	11-30-408-087-1018	1,631	4,492	\$6,123
21-27798.013-R-1	11-30-408-087-1019	2,286	6,387	\$8,673
21-27798.014-R-1	11-30-408-087-1020	2,286	6,387	\$8,673

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 a condominium building with 20 total units. The property has a 2,400 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend that 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 \$1,000,000 as of January 1, 2021. The appraisal relied on the sales comparison approach, and it contained information on four comparable sales. The comparable properties sold between April 2019 and January 2021. The comparable properties ranged in price between \$876,000 to \$1,483,000; in size between 12,180 to 16,896 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal," disclosing the total assessment for the subject of \$195,980. The subject's assessment reflects a market value of \$1,959,800 when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review did not submit additional information.

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 appellants. That appraisal employed the sales comparison approach, relying upon recent sales of four 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 \$1,000,000.

Accordingly, the Board finds the subject property had a market value of \$1,000,000 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:

December 23, 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

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