



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

APPELLANT: Philip McCall  
DOCKET NO.: 21-29924.001-R-1 through 21-29924.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Philip McCall, the appellant, by attorney Anthony M. Farace, of Amari & Locallo 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
21-29924.001-R-1	14-31-111-041-1001	3,738	36,280	\$40,018
21-29924.002-R-1	14-31-111-041-1002	2,990	29,024	\$32,014
21-29924.003-R-1	14-31-111-041-1003	4,154	40,314	\$44,468

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 a 4-story condominium building of masonry exterior construction that is approximately 120 years old. The subject includes three residential condominium units: an 1,800 square foot 2-bedroom/1-bathroom “duplex down” unit, a 1,100 square foot 1-bedroom/1-bathroom unit, and a 1,800 square foot 3-bedroom/2-bathroom “duplex up” unit. Features of each unit include central air conditioning and the subject property also has a garage. The property has an approximately 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 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

\$1,165,000 as of January 1, 2021. The appraisal was prepared by William L. Shulman and Mitchell J. Perlow, certified general real estate appraisers, for ad valorem tax purposes.

The appraisers reported none of the subject units sold in the last three years and none were listed, leased, or under contract for sale. Under the sales comparison approach, the appraisers selected comparables for each of the subject's unit types and adjusted the comparables for differences from the subject. The appraisers concluded a value for the subject of \$1,165,000 as of January 1, 2021.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessment for the subject of \$135,898. The subject's assessment reflects a market value of \$1,358,980, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted a sales analysis developed by the Cook County Analyst based on a "Custom Sale" of each subject unit. The sales have a combined sale price of \$1,359,000 and have a combined 100% interest in the common elements of the condominium. The board of review concluded a value for the condominium of \$1,359,000. However, the board of review asserted in notes to the sales analysis that there were no recent sales in the subject condominium.

The board of review also reported three comparables for the subject's 2-bedroom/2-bathroom unit, which were reported to have sold for prices of \$519,000 and \$645,000; three comparables for the subject's 1-bedroom/1-bathroom unit, which were reported to have sold for prices ranging from \$270,000 to \$297,000; and one comparable for the subject's third unit, which comparable was reported to have sold for a price of \$532,000. The board of review did not report sale dates for these comparables.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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 appellant submitted an appraisal and the board of review submitted a sales analysis and seven comparable sales in support of their respective positions before the Board. The Board gives no weight to the sales analysis presented by the board of review as the board of review conceded it was not based on any actual sales in the subject condominium. The Board gives

little weight to the board of review's comparables, as no sale dates were reported for these sales nor proximity to the subject.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appraisers selected comparables similar to the subject in features in estimating the market value of the subject as of the assessment date. The subject's assessment reflects a market value of \$1,358,980, including land, which is above the appraised value conclusion. The Board finds the subject property had a market value of \$1,165,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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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