



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

APPELLANT: Leslie Recht
DOCKET NO.: 21-30111.001-R-1 through 21-30111.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Leslie Recht, the appellant, by attorney Thomas E. Sweeney, of Siegel Jennings Co., LPA 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 **No Change** 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 |
|------------------|--------------------|--------|---------|-----------|
| 21-30111.001-R-1 | 17-17-110-010-0000 | 21,150 | 131,930 | \$153,080 |
| 21-30111.002-R-1 | 17-17-110-063-0000 | 16,920 | 0 | \$16,920 |

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 is improved with a three-story, single-family dwelling of masonry construction and a coach house with a one-car garage located in Chicago, West Chicago Township, Cook County. The three-story building is 133 years old. Features of that dwelling include a slab foundation and two full bathrooms. The subject is located on a 4,700 square foot site. It is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts 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 \$1,200,000, land included, as of January 1, 2021. The appraiser relied on the sales comparison approach and used data from sales of three suggested comparable properties. Those sales took place between April 2019 and August 2020 for amounts ranging from \$1,180,000 to \$1,435,000

or from \$407.32 to \$518.87 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 interior and exterior were included with the appraisal. The appraiser gave the greatest weight to the third comparable in determining that the subject's fair market value was \$1,200,000.

The board of review submitted its "Board of Review Notes on Appeal" stating that the subject's total assessment was \$153,080. This failed to account for the property on one of the subject's two PINs. The actual total assessment is \$170,000. The subject's assessment reflects a market value of \$1,700,000 or \$505.95 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The board of review also submitted a grid sheet with information about the subject, but it did not submit any other evidence.

This matter was set for hearing before an Administrative Law Judge on July 21, 2025, but the parties agreed to waive the hearing and stand on the documentary evidence they had submitted.

Conclusion of Law

The appellant contends that 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); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

There is some confusion in the record about the subject property's living area. The board of review's grid sheet says that it is 3,360 square feet, but the grid sheet from the appellant's appraisal lists the subject's gross living area as 2,200 square feet. The appraisal's grid sheet lists coach house separately as a potential feature, however, and it states yes next to that category for the subject property. This Board therefore concludes that the 2,200 square foot gross living area figure from the appraisal does not include the coach house, and the board of review's 3,360 square foot figure is the correct total living area for the three-story building and the coach house combined.

This Board gives no weight to the appraisal submitted by the appellant primarily because of the high gross and/or net adjustment percentages for each of the three comparable properties upon which the appraiser relied. A gross adjustment percentage is calculated by first determining the sum of the absolute values of all adjustments made by the appraiser to account for differences between the subject and the comparable. The total is then divided by the sale price of the comparable to determine the gross adjustment percentage. A net adjustment percentage is

calculated in the same manner except that an upward adjustment is treated as a positive number and a downward adjustment is treated as a negative number.¹

The appraisal's first comparable has high net and gross adjustment percentages of 16.2% and 26.4% respectively, which indicates that this comparable is not similar enough to the subject to be of use in determining the subject's market value. Furthermore, this comparable is 1.76 miles from the subject. The appraisal's second comparable is 1.5 miles from the subject, and it has a high gross adjustment percentage of 31.8%, indicating that it is not sufficiently similar to the subject to be useful in determining its market value.

Finally, the third comparable is only 0.05 miles from the subject, but it has a high net adjustment percentage of 18.1%. Even if this comparable was of some value, it would not be sufficient by itself to establish the subject's market value. Because of the deficiencies in the comparables relied upon in the appraisal, this Board gives it no weight.

This Board notes that the board of review presented no comparables or other evidence of the subject's market value. Nevertheless, the appellant has the burden of proving the subject's market value by a preponderance of the evidence. The appellant has failed to sustain that burden, so no reduction in the subject's assessment is warranted.

¹ For example, if the appraiser makes an upward adjustment of \$20,000 and a downward adjustment of \$10,000, the gross adjustment amount is \$30,000, and the net adjustment amount is \$10,000. Assuming the comparable was recently sold for \$200,000, the gross adjustment percentage would be 15% and the net adjustment percentage would be 5%.

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: _____

November 25, 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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