



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

APPELLANT: Lyle Harlow
DOCKET NO.: 21-30467.001-R-1
PARCEL NO.: 17-06-112-036-0000

The parties of record before the Property Tax Appeal Board are Lyle Harlow, the appellant, by attorney Anthony Lewis, of the Law Offices of Gary H. Smith 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: \$28,800
IMPR.: \$25,200
TOTAL: \$54,000

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 a 1.5-story dwelling of frame and vinyl exterior construction with 1,417 square feet of living area.¹ The dwelling is approximately 121 years old. Features of the home include an unfinished basement, 1-bathroom, 1-bedroom, central air conditioning, one fireplace and a 2-car garage. The property has a 3,600 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-03 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 \$540,000 as of January 1, 2021. The appraisal was prepared by James L. Ingrassia, Associate Real Estate

¹ The Board finds the best description of the subject property was found in the appraisal which contains photographs and a sketch with dimensions and was not refuted by the board of review.

Trainee Appraiser and supervisory appraiser George K. Stamas, a Certified General Real Estate Appraiser. The intended use of the appraisal report was to develop the retrospective value of the subject property in support of an equitable ad valorem tax assessment.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located within 0.71 of a mile from the subject property. The comparables have sites with 2,400 or 3,125 square feet of land area and are improved with either a cottage or a traditional style dwelling of frame or masonry exterior construction ranging in size from 1,050 to 1,350 square feet of living area. The homes are 128 or 135 years old. Each comparable has a basement with one having finished area. The dwellings each have 2-bathrooms, 3-bedrooms and a 2-car garage. Two comparables have central air conditioning. The comparables sold from February to November 2020 for prices ranging from \$519,000 to \$570,000 or from \$414.81 to \$494.29 per square foot of living area, land included.

After adjusting comparable #2 for sales or financing concessions, the appraisers adjusted the comparables for differences with the subject in location, exterior material, condition, room count/functional utility, dwelling size, basement amenity and other features arriving at adjusted sale prices of the comparables ranging from \$520,550 to \$562,300 and an opinion of market value for the subject of \$540,000. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the subject's appraised value when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,592. The subject's assessment reflects a market value of \$845,920 or \$596.98 per square foot of living area, 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 information on four comparables located in the subject's subarea. Comparable #3 lacks any sale information and therefore shall not be discussed or analyzed any further. Board of review comparables #1, #2 and #4 have sites that range in size from 2,880 to 3,000 square feet of land area and are improved with 1.5-story class 2-03 dwellings of masonry exterior construction that range in size from 1,527 to 1,650 square feet of living area. The homes range in age from 129 to 133 years old. Each comparable has a basement, two of which have finished area. The comparables have 3-bedrooms and either 1, 2½ or 3-bathrooms. Two dwellings have central air conditioning and a 2-car garage. The comparables sold from April 2019 to August 2021 for prices ranging from \$575,000 to \$1,250,000 or from \$376.56 to \$800.77 per square foot of living area, land included. Based on this evidence, the board of review requests the subject's assessment be confirmed.

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 three comparable sales for the Board's consideration. The Board gives less weight to board of review comparables #2 and #4 which sold in 2019, less proximate to the January 1, 2021 assessment date than other properties in the record. The Board gives less weight to board of review comparables #1 and #2 which have finished basement area in contrast to the subject's unfinished basement and differ from the subject in bedroom and bathroom count.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$845,920 or \$596.98 per square foot of living area, including land, which falls above the appraised value. The Board finds the subject property had a market value of \$540,000 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

AGENCY

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