



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

APPELLANT: Lori Christopher  
DOCKET NO.: 21-30480.001-R-1  
PARCEL NO.: 17-18-327-024-0000

The parties of record before the Property Tax Appeal Board are Lori Christopher, 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:** \$14,175  
**IMPR.:** \$25,025  
**TOTAL:** \$39,200

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 masonry exterior construction with 1,670 square feet of living area.<sup>1</sup> The dwelling was constructed in 1885 and is approximately 136 years old. Features of the home include a basement, central air conditioning, and a 2-car garage. The property has a 3,150 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 \$392,000

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal which contains a sketch with measurements of the subject's improvements.

as of March 12, 2021. The appraisal was prepared by Andrey Balykov, a certified residential real estate appraiser, for a refinance transaction.

Under the sales comparison approach, the appraiser selected four comparables located from 0.23 of a mile to 1.32 miles from the subject. The comparables are improved with 1.5-story or 2-story homes ranging in size from 1,445 to 2,494 square feet of living area and have varying degrees of similarity to the subject in site size, age, and features. Three comparables sold in December 2020 and January 2021 for prices ranging from \$335,000 to \$453,000 or from \$181.64 to \$276.82 per square foot of living area, including land. One comparable was listed for a price of \$439,900 or \$289.22 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject and adjusted the listing to arrive at adjusted prices ranging from \$382,500 to \$425,913. The appraiser concluded a value for the subject of \$392,000 under the sales comparison approach.

Under the cost approach, the appraiser estimated a value for the subject of \$410,500 under the cost approach. In reconciliation, the appraiser gave the most weight to the sales comparison approach in concluding a value for the subject of \$392,000 as of March 12, 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 assessment for the subject of \$49,767. The subject's assessment reflects a market value of \$497,670 or \$298.01 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 one comparable sale<sup>2</sup> located within the same assessment neighborhood code as the subject. This property is improved with a 1-story, class 2-03 home with 1,040 square feet of living area and has varying degrees of similarity to the subject in age, site size, and features. The comparable sold in October 2021 for a price of \$800,000 or \$769.23 per square foot of living area, including land. 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.

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<sup>2</sup> The board of review presented three comparables but reported sale data only for one comparable.

The appellant submitted an appraisal and the board of review submitted one comparable sale in support of their respective positions before the Board. The Board gave less weight to the board of review's comparable, which is a 1-story home compared to the subject 1.5-story home and is a significantly smaller dwelling than the subject.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appraiser selected comparables that are more similar to the subject in features and made reasonable adjustments to the comparables for differences from the subject. The subject's assessment reflects a market value of \$497,670 or \$298.01 per square foot of living area, including land, which is above the appraised value conclusion. The Board finds the subject property had a market value of \$392,000 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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