



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

APPELLANT: Sean Stephens
DOCKET NO.: 21-30741.001-R-1
PARCEL NO.: 17-06-229-041-0000

The parties of record before the Property Tax Appeal Board are Sean Stephens, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. 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:

LAND: \$18,240
IMPR.: \$82,949
TOTAL: \$101,189

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 2-story dwelling of masonry exterior construction with 2,195 square feet of living area. The dwelling is approximately 7 years old. Features of the home include a basement with finished area, central air conditioning, and a 2-car garage. The property has a 2,280 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-78 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 information on four comparable sales, including listing sheets and property information sheets. The comparables are located from 0.5 of a mile to 3.9 miles from the subject. The parcels range in size from 2,400 to 4,130 square feet of land area and are improved with 2-story, class 2-78 homes of masonry exterior construction ranging in size from 2,090 to

2,341 square feet of living area. The homes range in age from 12 to 23 years old. Each comparable has a basement with finished area, central air conditioning, and a 2-car or a 2.5-car garage. Three homes have one or two fireplaces. The comparables sold from June 2020 to March 2021 for prices ranging from \$800,000 to \$895,000 or from \$340.14 to \$407.93 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,189. The subject's assessment reflects a market value of \$1,011,890 or \$461.00 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 three comparable sales¹ located 0.25 of a mile from the subject. The parcels range in size from 1,783 to 3,168 square feet of land area and are improved with 2-story or 3-story, class 2-78 homes of frame or masonry exterior construction ranging in size from 2,454 to 2,620 square feet of living area. The dwellings range in age from 16 to 29 years old. Each home has a basement, two of which have finished area, and central air conditioning. One home has a fireplace and two homes each have a 2-car garage. The comparables sold in July and October 2020 for prices ranging from \$1,111,580 to \$1,605,061 or from \$439.01 to \$612.62 per square foot of living area, including land.

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

In written rebuttal, the appellant argued the board of review's comparables differ from the subject in design, dwelling size, site size, and/or other features and amenities. The appellant presented listing sheets and/or property information sheets for these comparables.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3, which are located more than one mile from the subject, and the board of review's comparables, due to substantial differences from the subject in design and/or dwelling size.

¹ The board of review presented four comparables but only provided sales data for three comparables.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4, which sold proximate in time to the assessment date and are more similar to the subject in design, dwelling size, location, and features, although these comparables are substantially older homes than the subject one comparable has a much larger site than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices of \$849,000 and \$895,000 or \$340.14 and \$407.93 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,011,890 or \$461.00 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, such as their considerably older dwellings when compared to the subject, the Board finds the subject's assessment is supported. Based on this evidence the Board finds a reduction in the subject's assessment is not 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sean Stephens, by attorney:
George J. Relias
Relias Law Group, Ltd.
141 W Jackson Blvd
Suite 2730
Chicago, IL 60604

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602