



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

APPELLANT: Mark Anderson  
DOCKET NO.: 21-30786.001-R-1  
PARCEL NO.: 14-31-121-011-0000

The parties of record before the Property Tax Appeal Board are Mark Anderson, 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 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:** \$16,800  
**IMPR.:** \$56,200  
**TOTAL:** \$73,000

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 2-story building of masonry exterior construction with 3,358 square feet of building area. The building is approximately 120 years old. Features include a basement, two full bathrooms, two half bathrooms, and a garage. The property has a 2,400 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 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 five comparable sales located from 0.08 of a mile to 1.7 miles from the subject. The parcels range in size from 2,400 to 4,376 square feet of land area and are improved with 2-story or 3-story, class 2-11 buildings of masonry exterior construction ranging in size from 3,252 to 3,448 square feet of building area. The buildings range in age from

108 to 131 years old. Each comparable has a basement, two of which are finished with an apartment, and two or three full bathrooms. One comparable has a half bathroom and four comparables have a garage. The comparables sold from February 2019 to November 2020 for prices ranging from \$530,000 to \$730,000 or from \$157.71 to \$224.48 per square foot of building 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 \$87,000. The subject's assessment reflects a market value of \$870,000 or \$259.08 per square foot of building 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>1</sup> located 0.25 of a mile from the subject. The comparable has a 2,400 square foot site that is improved with a 2-story, class 2-11 building of masonry exterior construction with 3,150 square feet of building area. The building is approximately 123 years old and features a basement and five full bathrooms. This property sold in February 2018 for a price of \$1,000,000 or \$317.46 per square foot of building 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.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, and #5, which are located more distant from the subject than the other sales in this record. The Board gives less weight to the board of review's comparable, which sold less proximate in time to the assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #4, which sold more proximate in time to the assessment date and are relatively similar to the subject in location, building size, age, and most features, although these comparables have varying degrees of similarity to the subject in design, site size, bathroom count, and garage amenity, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices of \$530,000 and \$700,000 or \$157.74 and \$203.02 per square foot of building area, including land, respectively. The subject's assessment

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<sup>1</sup> The board of review presented four comparables but provided sale information for only one comparable.

reflects a market value of \$870,000 or \$259.08 per square foot of building area, including land, which falls above the two best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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

Mark Anderson, 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