



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

APPELLANT: Brandon Arnold
DOCKET NO.: 21-32197.001-R-1
PARCEL NO.: 17-06-416-031-0000

The parties of record before the Property Tax Appeal Board are Brandon Arnold, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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: \$21,875
IMPR.: \$74,625
TOTAL: \$96,500

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 2022 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 3,125 square foot parcel of land improved with a 133-year-old, three-story, masonry, multi-family dwelling containing 5,544 square feet of building area. The property is located in Chicago, West Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of the market value argument, appellant submitted the multiple listing service (MLS) advertisement and the settlement statement which disclosed the subject was purchased on November 16, 2020, for \$965,000. This statement included real estate commissions. The petition discloses that the transfer was not between related parties, that the property was sold with assistance of a realtor, was listed on the open market for 103 days, and that the property was not sold due to a foreclosure or for a contract for deed. In support of the equity argument, the appellant submitted

three comparables. They are described as masonry, multi-family dwellings. They have improvement assessments from \$9.33 to \$9.42 per square foot of building area. The petition discloses that the subject is not an owner-occupied residence. The appellant then argues that the median level of assessment should be applied to the sale price for a reduction in the assessment to \$73,877. In support of this argument, the appellant submitted a press release announcing Cook County Final Multiplier.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$96,500 with an improvement assessment of \$74,625 or \$13.46 per square foot of building area. The total assessment reflects a market value of \$965,000 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the current assessment, the board of review submitted four comparables. These comparables are described as two or three-story, masonry, multi-family dwellings. They have improvement assessments from \$19.12 to \$21.17 per square foot of building area. Comparable #3 sold in March 2021 for \$647.24 per square foot of building area. The board of review listed the sale of the subject in December 2020 for \$965,000.

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 only evidence of market value to be the purchase of the subject property in November 2020 for a price of \$965,000. The appellant argued the sale of the subject with involvement of a realtor and the board of review did not show the sale was not at arm's-length. Moreover, the board of review included this sale in its evidence. The Board finds the subject's assessment reflects a market value at this sale price. The Board gives no weight to the appellant's median level argument as it is unsupported by evidence. Therefore, the Board finds the appellant did not prove by a preponderance of the evidence that the subject was over valued and a reduction based on market value is not warranted.

The appellant also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 and the board of review's comparable #3. These comparables had improvement assessments ranging of \$9.33 to \$19.12 per square foot of building area. The remaining comparables were

given less weight due to differences in size and/or foundation. In comparison the subject's improvement assessment of \$13.46 per square foot of building area is within the range of the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements 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: _____

December 23, 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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