



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

APPELLANT: Chelsee Minett  
DOCKET NO.: 21-32468.001-R-1  
PARCEL NO.: 14-19-414-006-0000

The parties of record before the Property Tax Appeal Board are Chelsee Minett, the appellant, by attorney Gregory J. Hilton, of Property Tax Solutions 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:** \$37,812  
**IMPR.:** \$6,738  
**TOTAL:** \$44,550

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 multi-family dwelling of frame exterior construction with 1,350 square feet of living area.<sup>1</sup> The home was built in 1880 and is approximately 141 years old. Features of the home include an unfinished basement and a 2-car garage. The property is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contend overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on May 28, 2021 for a price of \$445,500. The property was

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<sup>1</sup> The Board finds based on the MLS submitted by the appellant, the subject's basement is unfinished and the dwelling is a 2-story, multi-family property.

reported to have been purchased from Elissa Sarkiss and the parties to the transaction were not related. The property was sold through a realtor, @Properties, by agent David Roberts and was advertised for sale for 105 days in a Multiple Listing Service (MLS). The subject was not sold using a contract for deed. The appellant provided a copy of the MLS datasheet, warranty deed, and the master statement which reiterated the sale date and sale price. The sellers of the subject property were identified as Blair and Elissa Sarkiss and commissions were paid to two entities. The subject's MLS depicts the property sold in as is condition. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the subject's purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,999. The subject's assessment reflects a market value of \$679,990 or \$503.70 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the subject's neighborhood code. The comparables have sites that range in size from 3,125 to 3,780 per square foot of land area. The comparables are improved with 1-story or 1.5-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,325 to 1,744 square feet of living area. The homes range in age from 102 to 129 years old. Each comparable has a basement, one of which has basement finish, and a 2-car garage. The comparables sold from January to October 2021 for prices ranging from \$726,000 to \$875,000 or from \$422.34 to \$607.64 per square foot of living area, land included. The board of review's grid also reported the sale of the subject in June 2021 for a price of \$445,500. Based on this evidence, the board of review requested 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 Board finds the best evidence of market value to be the sale of the subject property in May 2021 for a price of \$445,500. The appellant's evidence demonstrated the sale had the elements of an arms-length transaction. The appellant disclosed the parties to the transaction were not related and that the property was advertised for sale in the MLS. To document the sale, the appellant submitted a copy of the final settlement statement further disclosing real estate commissions were paid. In addition, the Board finds the board of review confirmed the subject's sale and price of the subject property and did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction. The Board finds the subject's purchase price of \$445,500 falls below the market value, as reflected by the subject's assessment, of \$679,990. Therefore, based on this record, the Board finds a reduction in the subject's assessment to reflect its sale price is warranted based upon the Cook County Real Property Assessment Ordinance level of assessment for Class 2 property of 10% and procedural rule 86 Ill.Admin.Code §1910.50.

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: \_\_\_\_\_

January 21, 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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