



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

APPELLANT: Marjory Winshall
DOCKET NO.: 21-33908.001-R-1
PARCEL NO.: 14-31-328-074-0000

The parties of record before the Property Tax Appeal Board are Marjory Winshall, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in Homewood, 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: \$33,328
IMPR.: \$41,672
TOTAL: \$75,000

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 two-story multi-family building of masonry exterior construction with 3-units and 3,492 square feet of gross building area.¹ The building is approximately 124 years old. Features include a full unfinished basement, 4 full bathrooms,² and a two-car garage. The first level of the building has central air conditioning as reported by the appellant's evidence. The property has an approximately 4,166 square foot site and is located in

¹ While the parties disagree on the building size, the appellant's appraisal includes a schematic drawing in support of the appraiser's size determination of 3,492 square feet along with a further explanation in the addendum describing an additional 384 square feet of unheated, enclosed porches. The Board finds the appellant's size data to be the best evidence of size in the record.

² The appellant's appraiser reported 4 full bathrooms which was supported by photographs while the board of review reported the subject has 3 full bathrooms. The Board finds the appellant presented the best evidence as to bathrooms in the record.

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 an appraisal prepared by Lilie Toshev, a Certified Residential Real Estate Appraiser, estimating the subject property had a market value of \$750,000 as of January 1, 2021, based on using the sales comparison approach to value.

This retrospective appraisal was prepared as of September 29, 2022. For purposes of the sales comparison approach, Toshev analyzed five sales located from .27 to .66 of a mile from the subject. The parcels range in size from 2,400 to 3,100 square feet of land area which are improved with either 2-unit, 3-unit or 4-unit brick buildings that range in age from 119 to 132 years old. The buildings range in size from 2,798 to 3,615 square feet of gross building area. The comparables have full or partial basements, two of which are finished, 3 ½ to 5 bathrooms, and three comparables have central air conditioning. Each comparable has a two-car garage. The properties sold from June 2018 to November 2019 for prices ranging from \$725,000 to \$836,000 or from \$219.01 to \$288.60 per square foot of gross building area, including land.

Next the appraiser analyzed the comparables for differences when compared to the subject and applied upward adjustments to each comparable for smaller land sizes. As part of the Addendum, the appraiser explained an inability to obtain sales which bracket the subject's lot size, noting the average lot size was 3,125 square feet. One comparable was adjusted for view due to nearby traffic. Two comparables were adjusted downward \$60,000 for superior condition when compared to the subject. Adjustments were also applied for differences in bathroom count, building size, basement size, basement finish, and number of units. Through this process, Toshev concluded adjusted sales prices for the comparables ranging from \$741,400 to \$762,700, including land. As set forth in the Addendum, Toshev considered all of the sales with the greatest weight given to comparables #1, #2 and #3 as these properties were the most similar to the subject in overall condition.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion when applying the 10% level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,000. The subject's assessment reflects a market value of \$1,000,000, 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 four comparable sales located in the subject's neighborhood code. The parcels range in size from 3,000 to 3,125 square feet of land area and are improved with either class 2-05 or class 2-11 two-story buildings of masonry exterior construction. The buildings range in age from 128 to 135 years old and range in size from 1,848 to 3,246 square feet of gross building area. Three comparables have full basements, one of which is finished, and comparable #4 has a crawl-space foundation. Features include 2 or 3 full bathrooms and comparable #2 has central air conditioning. Three comparables each have a two-car garage. The comparables sold from March to September 2021 for prices ranging from \$800,000 to \$1,085,000, including land.

Based on the foregoing 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 appellant submitted an appraisal of the subject property with an opinion of value as of the lien date at issue and the board of review supplied four suggested comparable sales in support of the parties' respective positions before the Property Tax Appeal Board. Although the dates of sale are relatively proximate in time to the lien date at issue herein, the Board has given little weight to the four sales presented by the board of review as these comparables differ significantly in classification, building size and/or foundation type, when compared to the subject property.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant despite that the sales primarily relied upon occurred in 2019. After thoroughly examining the appraisal report, the Board finds that the analysis and explanations contained relative to the adjustments that were made appear to be mostly logical and consistent with appraisal practices and methods. Moreover, for the final reconciliation, the appraiser placed most reliance upon sales #1, #2 and #3 which sold most proximate to the lien date.

The subject's assessment reflects a market value of \$1,000,000, including land, which is above the appraised value conclusion of \$750,000, including land, in the record. The Board finds the subject property had a market value of \$750,000 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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