



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

APPELLANT: Saul Juskaitis
DOCKET NO.: 21-33922.001-R-1
PARCEL NO.: 14-31-106-027-0000

The parties of record before the Property Tax Appeal Board are Saul Juskaitis, 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: \$16,800
IMPR.: \$77,700
TOTAL: \$94,500

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 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 single-family townhome of brick exterior construction with 1,820 square feet of living area.¹ The home is approximately 129 years old. Features include a full basement, that is 75% finished along with a half-bath. The dwelling also has 2 full bathrooms above-grade, central air conditioning, a fireplace, a two-car garage, a deck, and a balcony. The property has a 2,400 square foot inside lot and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties do not agree on the dwelling size. One of the appellants' appraisers reported inspecting the dwelling and included a schematic drawing with measurements to support the stated dwelling size of 1,820 square feet. The board of review provided no data to support its stated dwelling size of 3,067 square feet.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal report prepared by Stephanie Penelli, a Certified Residential Real Estate Appraiser, and Steven S. Albert, a Certified General Real Estate Appraiser for the client Boike Jonaitis Law LLC. The purpose of the report was for "Property Value Resolution" based on fee simple property rights using the comparable sales approach.

Penelli inspected the interior and exterior of the subject property on August 25, 2021. As set forth in the Addendum, during the inspection, owner Saul Juskaitis pointed out water damage in the basement from a leak on June 26, 2021 and noted a basement bedroom lacks flooring and has a crack in the concrete floor along with drywall damage. The source of the moisture has not been determined by a professional. The owner also pointed out the floor in the kitchen and eating area are uneven and the ceiling soffit is also uneven. Again, no professional inspections have occurred to provide an estimate or determine the source. The appraisers noted an extraordinary assumption was being made that the owner accurately reflected the foregoing deferred maintenance.

Using the comparable sales approach to value, the appraisers analyzed five properties located from .02 to .32 of a mile from the subject. The properties are in Chicago with parcels ranging in size from 2,400 to 2,725 square feet of land area. Each parcel is improved with a two-story or a three-story townhome. The dwellings range in age from 98 to 141 years old and range in size from 1,560 to 2,362 square feet of living area. Each comparable has a full or partial basement, with finished area, four of which include a bathroom. Bath fixtures for the comparables are 2½ or 3½ bathrooms with additional features of central air conditioning and a two-car garage. Comparable #4 has a fireplace. The comparables sold from April to August 2021 for prices ranging from \$920,000 to \$1,131,000 or from \$407.49 to \$589.74 per square foot of living area, including land. The appraisers adjusted sale #1 downward for sale concessions. Adjustments were also applied for traffic as to sale #3, and condition as to sale #1 which were further detailed in the Addendum, along with differences in bathroom count, dwelling size, basement size and/or basement finish and/or additional outdoor amenities and fireplace differences for the comparables. Through the process, the appraisers set forth adjusted sales prices ranging from \$917,500 to \$982,000.

Based on the foregoing data, The appraisers opined a market value for the subject property of \$945,000 or \$519.23 per square foot of living area, including land, as of August 25, 2021.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,000. The subject's assessment reflects a market value of \$1,270,000 or \$697.80 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 four comparable sales located in the subject's neighborhood code and subarea. The parcels range in size from 1,403 to 2,904 square feet of land area which are improved with a class 2-06 two-story or three-story dwellings of frame, masonry or frame and masonry exterior construction. The homes range in age from 110 to 131 years old and range in size from 2,707 to 2,918 square feet of living area. Each comparable has a full or partial basement, two of which

have formal recreation rooms. Features include 2½ to 4½ bathrooms, three comparables have central air conditioning, two comparables each have a fireplace, and three comparables have either 1.5-car or 2-car garages. The comparables sold from December 2020 to August 2021 for prices ranging from \$1,097,072 to \$1,725,000 or from \$400.10 to \$591.16 per square foot of living 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 appellant submitted an appraisal of the subject property with an opinion of value as of August 25, 2021 of \$945,000 and the board of review submitted four suggested comparable sales located in the subject's neighborhood code in support of their respective positions before the Property Tax Appeal Board. The Board has given little weight to the board of review comparables due to significant differences in dwelling size of approximately 48% to 60% greater than the subject dwelling containing 1,820 square feet based on Pennelli's inspection and schematic drawing.

On this limited record, the Property Tax Appeal Board finds the best evidence of market value to be the appraisal submitted by the appellant as the appraisers analyzed sales that sold proximate to the lien date and were also in close proximity to the subject property along with being more similar to the subject in both age and dwelling size. The subject's assessment reflects a market value of \$1,270,000 or \$697.80 per square foot of living area, including land, which is above the appraised value conclusion in the record of \$945,000 and also significantly above the four comparable sales suggested by the board of review. In light of the evidence herein, the Board finds the subject property had a market value of \$945,000 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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