



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

APPELLANT: Roy Huffman
DOCKET NO.: 21-34594.001-R-1
PARCEL NO.: 14-31-327-026-0000

The parties of record before the Property Tax Appeal Board are Roy Huffman, the appellant(s), by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. 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: \$50,000
IMPR.: \$34,900
TOTAL: \$84,900

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 is improved with two improvements. The property is in West Chicago Township, Cook County. The property is a Class 2 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 estimating the subject property had a market value of \$849,000 as of January 1, 2021. The appellant argued that Improvement #1 is a 133-year-old, two-story, building of masonry construction, and contains 3,047 square feet of gross building area. Features of Improvement #1 include a full finished basement and central air conditioning. Improvement #2 is a 133-year-old, two-story, coach house building of masonry construction, and

contains 1,200 square feet of gross building area. Features of Improvement #2 include a slab foundation and a three and one-half-car garage. The appellant requested a total assessment reduction to \$84,900 when applying the 2021 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,463. The subject's assessment reflects a market value of \$1,744,630 when applying the 2021 level of assessment of 10.00% for Class 2 property 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 unadjusted suggested comparable sale properties. The board of review included notes regarding the gross building areas of the two improvements. It argued its records, in contrast to the appellant's appraisal report, disclosed Improvement #1 contained 2,788 square feet of living area, and that Improvement #2 contained 750 square feet of living area.

In rebuttal, the appellant submitted a brief in which he reiterated the argument the property deserved an assessment reduction because it was overvalued.

At hearing, appraiser Lynn Zwyers was qualified by the Board as an expert in the theory and practice of residential real estate appraisal. She testified she inspected the subject property and provided a schematic of the subject property's living area per floor for both the two-story Improvement #1 and the coach house Improvement #2. Her observations were that Improvement #1 contained 3,047 square feet of living area, and that Improvement #2 contained 1,200 square feet of living area. The appellant submitted his Rebuttal Exhibits #1 and #2. They were admitted into evidence without objection by the board of review. These Exhibits disclosed that the property records from the Cook County Assessor's Office for 2025 disclosed Improvement #1 contained 3,047 square feet and Improvement #2 contained 1,200 square feet. The board of review distinguished the appraisal report comparable properties as containing incorrect living area square footage. The appellant argued the board of review's suggested comparable properties did not contain information whether they were multi-improvement properties like the subject property.

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 appraiser testified that she inspected the subject property and confirmed the living areas of each Improvement. The appellant submitted information from the Assessor that conformed to the square footage of each Improvement as cited by the appellant. In contrast, the board of review's citations of square footage for the Improvements had no independent support.

Consequently, the Board accepts the evidence that Improvement #1 contained 3,047 square feet and Improvement #2 contained 1,200 square feet.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the subject property had a market value of \$849,000 as of the assessment date at issue. Since market value has been established, the 2021 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply.

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: _____

October 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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