



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

APPELLANT: James Weiss
DOCKET NO.: 21-35454.001-R-1
PARCEL NO.: 17-08-105-041-0000

The parties of record before the Property Tax Appeal Board are James Weiss, the appellant, by attorney Francis W. O'Malley, of Worssek & Vihon, 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 **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: \$13,248
IMPR.: \$65,752
TOTAL: \$79,000

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 dwelling of masonry exterior construction with approximately 1,968 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a full basement finished as a formal recreation room, 3½ bathrooms where 2½ are above-grade,¹ central air conditioning, two fireplaces and a two-car garage. The property has a 2,208 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

¹ Although the appellant's appraiser reported the dwelling contains 2½ bathrooms after an inspection in August 2021, the photographs in the report depict 3½ bathrooms as reported by the board of review. Moreover, the appraisers described the home with 2½ bathrooms above grade and 1 bathroom in the basement. The Board finds both the written description combined with the photographic evidence to be most persuasive as to bathroom count.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by Thomas Boyle, an Associate Real Estate Trainee Appraiser, supervised by David Conaghan, a Certified General Real Estate Appraiser, using the sales comparison approach to value in order to estimate that the subject property had a market value of \$680,000 as of January 1, 2021.

As part of the report, the appraisers stated that the main search criteria was to find homes with similar square footage and within close proximity to the subject. Thus, for the sales comparison approach, the appraisers considered five sales of comparable dwellings located in Chicago and within .64 of a mile from the subject. The dwellings range in age from 13 to 150 years old and range in size from 2,000 to 2,500 square feet of living area. Four comparables have full basements, three of which are finished, and sale #5 has no basement. Each comparable has 2 or 2½ above-grade bathrooms and central air conditioning. Four comparables each have two-car garages and one fireplace. The properties sold between August 2019 and November 2020 for prices ranging from \$655,000 to \$720,000 or from \$268.00 to \$327.50 per square foot of living area, including land. After making adjustments to the comparables to account for differences, the appraisers reported adjusted sales prices for the comparables ranging from \$639,400 to \$708,825, including land. From this data, the appraisers estimated a value for the subject of \$680,000, including land.

Based on the foregoing evidence, the appellant requested an assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,000. The subject's assessment reflects a market value of \$790,000 or \$401.42 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 same assessment neighborhood code as the subject. The parcels range in size from 2,256 to 2,976 square feet of land area and are improved with class 2-07 two-story or three-story dwellings of frame or masonry exterior construction. The dwellings range in age from 24 to 33 years old and range in size from 1,835 to 1,993 square feet of living area. Three comparables have full or partial basements, finished as formal recreation rooms, and comparable #4 has a concrete slab foundation. Features include 1½ or 2½ above-grade bathrooms, central air conditioning, and three comparables each have a two-car garage. Comparable #1 has a fireplace. These properties sold from March to September 2021 for prices ranging from \$653,250 to \$849,900 or from \$354.21 to \$429.32 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant provided an appraisal of the subject property as of the lien date at issue and the board of review provided four comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the value conclusion of the appraisal as the Board finds that despite the contention that the "main criteria" in selecting sales was to find dwellings of similar size to the subject. The Board finds that four of the five chosen sales range from approximately 18.8% to 25% larger in dwelling size, than the subject. Furthermore, the board of review sales suggest that comparables more similar in size to the subject were in fact available for consideration. Therefore, the Board has given reduced weight to the appraised value conclusion along appraisal sales #1, #2, #4 and #5 due to their substantially larger dwelling sizes when compared to the subject. The Board will analyze the remaining most similar comparable sales contained in the record.

Considering the remaining five sales in the record, the Board has given reduced weight to appraisal sale #3 due to its significantly older age of 150 years when compared to the subject, despite the dwellings' similarity to the subject in living area square footage. The Board has also given reduced weight to board of review comparable #4, due to its differing foundation type and story height when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3 which are each relative similar to the subject dwelling in location, story height, age, dwelling size, foundation, basement finish and several features. Adjustments to the comparables are necessary for above-grade bathroom count to make the properties more equivalent to the subject and each comparable should be adjusted to account for fireplace count when compared to the subject. These three board of review comparables sold in April and September 2021 for prices ranging from \$653,250 to \$849,900 or from \$355.99 to \$429.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$790,000 or \$401.42 per square foot of living area, including land, which is within the range established by the best comparable sales in the record both in terms of overall value and on a per-square-foot basis.

Based on this evidence and after considering appropriate adjustments to the best comparables to make them more equivalent to the subject, the Board finds a reduction in the subject's assessment 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:

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

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