



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

APPELLANT: Joe Hayes  
DOCKET NO.: 21-36436.001-R-1  
PARCEL NO.: 14-29-230-009-0000

The parties of record before the Property Tax Appeal Board are Joe Hayes, the appellant(s), by attorney Alan D. Skidelsky, of Skidelsky & Associates, 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:** \$65,100  
**IMPR.:** \$12,900  
**TOTAL:** \$78,000

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 103-year-old, three-story, multi-family dwelling of frame and masonry construction with 6,519 square feet of living area. The property has a 3,720 square foot site located in Chicago, Lake View Township, Cook County. Features of the building include six full bathrooms, a full unfinished basement and a two-car garage. 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 estimating the subject property had a market value of \$780,000 as of January 1, 2021.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,000. The subject's assessment reflects a market value of

\$1,340,000 or \$205.55 per square foot of living area, including land, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales<sup>1</sup>.

On June 27, 2023, Attorney Alan Skidelsky appeared on behalf of the Appellant Joe Hayes before the Property Tax Appeal Board for a hearing. Rachel Dickerson appeared on behalf of the board of review.

At the hearing, Mr. Skidelsky called Thomas W. Grogan, MAI, a State Certified General Real Estate Appraiser who testified, without objection, as an expert in the valuation of residential properties. Grogan testified that he authored the appraisal that appellant submitted into evidence in this appeal. He testified that he utilized both the income and sales comparison approaches to market value. Grogan testified he gave equal weight to both approaches to value and opined that the subject's market value as of January 1, 2021, was \$780,000.

Ms. Dickerson rested on the board of review's previously submitted suggested comparable properties.

### **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 that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed both the income and the sales comparison approach to determine the subject's market for the lien year in question.

In contrast, the board of review's evidence consists of unadjusted data concerning comparable properties that are in the same assessment neighborhood as the subject property but had significant varying degrees of differences from the subject including age, size and amenities. Based on the evidence, the Board therefore finds a reduction in the subject's assessment is justified.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraisal was prepared by an MAI designated appraiser and included adjustments based on his experience and expertise, whereas the board of review submitted two comparable sales that contained unadjusted raw sales figures. The subject's assessment reflects a market value of \$1,340,000 which is above the appraised value. The Board finds the subject property had a

---

<sup>1</sup> The board of review submitted a comparable sales grid that listed three properties however comparable properties #2 and #3 were the same property.

market value of \$780,000 as of the assessment date at issue. Since market value has been established the 10% level of assessment for class 2-11 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: \_\_\_\_\_

June 17, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Joe Hayes, by attorney:  
Alan D. Skidelsky  
Skidelsky & Associates, P.C.  
120 North LaSalle Street  
Suite 1320  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602