



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

APPELLANT: Howard Snow  
DOCKET NO.: 21-38308.001-R-1 through 21-38308.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Howard Snow, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-38308.001-R-1	14-17-409-020-0000	16,008	0	\$16,008
21-38308.002-R-1	14-17-409-021-0000	67,495	62,997	\$130,492

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 part two-story and part three-story single-family dwelling of masonry exterior construction containing 4,185 square feet of above-grade living area. The dwelling is approximately 119 years old. Features of the home include a full basement finished with a recreation room, 3½ bathrooms, central air conditioning, and a fireplace. The appraiser who inspected the property described a 956 square foot structure at the rear of the parcel with a first floor three-car garage and an uninhabitable second floor storage area. The property has an 11,179 square foot site<sup>1</sup> and is located in Chicago, Lake View Township, Cook County. The subject is classified as a both a class 2-06 and a class 2-41 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> As the board of review only described the land area for parcel 14-17-409-021-0000, the Board has accepted the appellant's appraisal report as to the size of both parcels on appeal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by David Barros, a Certified General Real Estate Appraiser, who also has the MAI designation. The purpose of the report was for a retrospective market value opinion for an *ad valorem* tax assessment based on fee simple property rights. The property was inspected in connection with the report on January 6, 2022.

On page 52, the appraiser reported the subject property is in average condition with minimal signs of wear and tear. Functional utility was also observed to be “typical of other single family homes in the immediate area.”

The appraiser utilized the comparable sales approach, analyzing five sales of dwellings located in relatively close proximity to the subject based on a location map on page 58 and the appraiser described each comparable as being in the same neighborhood as the subject. The parcels range in size from 3,750 to 9,270 square feet of land area and are each improved with two-story to three-story single-family dwellings. The homes feature 2 or 3 bathrooms and 1 or 2 half-baths. No date of construction was provided for sale #3, but the remaining comparables range in age from approximately 99 to 121 years old and range in size from 3,052 to 4,200 square feet of living area. The properties sold from May to December 2021 for prices ranging from \$965,000 to \$1,361,000 or from \$278.18 to \$348.97 per square foot of living area, including land.

As depicted on page 64 and further described on pages 65 and 66, the appraiser made a 3% upward adjustment to sale #1 for living area square footage along with 1% upward adjustments to each of the comparable sales for lot size. Upward adjustments of 1% or 2% were made to each of the comparable sales for above grade layout and three sales were adjusted for age/condition. As a result of this adjustment process, the appraiser set forth adjusted sales prices ranging from \$283.74 to \$352.46 per square foot of living area, including land. Based on the foregoing, the appraiser opined a value for the subject of \$350 per square foot or \$1,465,000, (rounded) including land, as of the lien date of January 1, 2021. Based upon the foregoing evidence, the appellant requested a reduced total combined assessment of \$146,500 to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision disclosing the total assessment for the two parcels on appeal of \$171,096. The subject's assessment reflects a market value of \$1,710,960 or \$408.83 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 response to the appellant's appraisal, the board of review asserted that sale #3 according to assessment records contains 2,442 square feet of living area, rather than the 4,200 square feet reported by the appraiser. Similarly, the board of review asserts that sale #4 according to assessment records contains 3,684 square feet of living area rather than 3,900 square feet as reported by the appraiser.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same neighborhood code as the subject and one of which is within ¼ of a mile from the subject. The parcels range in size from 5,700 to 8,024 square feet of land area and are each improved with a two-story dwelling of masonry exterior

construction. The dwellings range in age from 79 to 119 years old and range in size from 2,680 to 4,009 square feet of living area. Each comparable has a full basement, one of which is finished with a formal recreation room. The homes have from 2½ to 4 bathrooms, one or two fireplaces and a two-car garage. Two homes each have central air conditioning. The comparables sold from November 2018 to February 2021 for prices ranging from \$1,700,000 to \$1,905,000 or from \$436.52 to \$710.82 per square foot of living area, including land. Based on this evidence and argument, 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 based upon the analysis of comparable sales and the board of review provided three comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review sale #1 due to the difference in dwelling size when compared to the subject which is approximately 36% smaller than the subject dwelling. The Board has given reduced weight to board of review sale #2 due to its sale date occurring in 2018, a date more remote in time to the lien date than other sales in the record. The Board has given reduced weight to board of review comparable sale #3 due to its significantly newer age of 79 years old when compared to the subject dwelling that is 119 years old.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant which appears to be a credible and logical analysis of comparable sales located in relatively close proximity to the subject which sold in 2021. The Board recognizes the asserted dwelling size errors for appraisal sales #3 and #4, but also recognizes that the appraiser did not depict that primary weight was placed on either of these two sales in arriving at the final opinion of value for the subject. The appraiser's adjusted sales prices ranged from \$283.74 to \$352.46 per square foot of living area, including land, with a final opinion of value for the subject at the high end of that range of \$350.00 per square foot of living area, including land, or \$1,465,000.

In contrast, the subject's assessment reflects a market value of \$1,710,960 or \$408.83 per square foot of living area, including land, which is above the appraised value conclusion and not called into question by any other sufficient recent comparable sales data in the record.

On this record, the Board finds the subject property had a market value of \$1,465,000 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 and a reduction commensurate with the appellant's request is warranted. (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.

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Chairman



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Member



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Member



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Member



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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: March 18, 2025



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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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