



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

APPELLANT: Chris Williams  
DOCKET NO.: 21-38438.001-R-1  
PARCEL NO.: 14-20-325-023-0000

The parties of record before the Property Tax Appeal Board are Chris Williams, 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 **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:** \$46,875  
**IMPR.:** \$54,260  
**TOTAL:** \$101,135

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 two improvements.<sup>1</sup> Improvement #1 is a 2-story class 2-11 building of masonry exterior construction with 2,713 square feet of gross building area. The building is 118 years old. Features of the building include a full basement with finished area and a 2-car garage. Improvement #2 is a 2-story class 2-06 dwelling of masonry exterior construction with 2,682 square feet of living area. The dwelling is 119 years old and features a full basement with finished area. The property has a 3,125 square foot site and is located in Chicago, Lake View Township, Cook County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 27, 2019 for a price of

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<sup>1</sup> Additional information not disclosed by the appellant was drawn from the evidence submitted by the board of review, which was not refuted by the appellant in rebuttal.

\$785,000. The appellant reported that the seller was 1446 W. Melrose, LLC, the parties to the transaction were not related, and the property sold through a realtor. The appellant also indicated the property was advertised for sale through the Multiple Listing Service (MLS) for a period of three days. The appellant also submitted the MLS sheet associated with the sale and a copy of the settlement statement. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,135. The subject's assessment reflects a market value of \$1,011,350 or \$187.46 per square foot of combined building area, land included, when using the 10% level of assessment 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 comparables located within .25 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 1.5-story, 2-story, or 3-story class 2-11 buildings of frame or frame and masonry exterior construction ranging in size from 3,452 to 5,751 square feet of gross building area. The buildings are 97 to 135 years old. Each building has central air conditioning, a basement with three having finished area, and a 2-car garage. Two comparables each have either two or three fireplaces. The parcels range in size from 3,125 to 3,720 square feet of land area. Three comparables sold from July 2019 to July 2021 for prices ranging from \$1,064,000 to \$1,115,000 or from \$193.88 to \$308.52 per square foot of gross building 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 parties submitted three comparable sales and evidence of the subject's sale to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to the 2019 sale of the subject, as well as board of review comparable #4, which sold less proximate to the January 1, 2021 assessment date at issue.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #2, which sold proximate to the assessment date at issue and are similar to the subject in age, location, and some features. These most similar comparables sold for prices of \$1,064,000 and \$1,065,000 or for \$272.68 and \$308.52 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$1,011,350 or \$187.46 per square foot of gross building area, including land, which is below the two best comparable sales in this record and appears well supported given the subject's two improvements. Based on this evidence and

after considering adjustments to the best comparables for differences when compared 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.

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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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