



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

APPELLANT: Norman J. Williams  
DOCKET NO.: 21-38488.001-R-1  
PARCEL NO.: 20-03-113-021-0000

The parties of record before the Property Tax Appeal Board are Norman J. Williams, the appellant(s), by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$4,428  
**IMPR.:** \$14,572  
**TOTAL:** \$19,000

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 location of the subject property has a funeral home with a parking lot and then separately a multi-family building. The multi-family building is the only part that is considered the subject property of this appeal.

The subject property consists of an approximately multi-family building made of masonry construction and 5,790 square feet of living area. Features of the building included twelve small studio units. The subject property sits on an 8,050 square foot site with a land to building ratio of 1.39:1. The subject property is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a Class 3-15 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation based on a recent appraisal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value \$190,000 as of December 15, 2020. The appraiser used the sales comparison approach to value, analyzing and making adjustments to three sales comparables where the appraiser made adjustments for differences between the subject property and that of the sales comparables. The appraisal also noted that the subject property was in a dilapidated condition. The appraisal was written and signed by a licensed appraiser who submitted their credentials with the report. The appraiser made a physical inspection of the subject property on December 15, 2020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,917. The subject's assessment reflects a market value of \$409,170 when using the 10% level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The board of review did not provide any evidence to support their claim that the assessment be confirmed.

Prior to a scheduled February 14, 2025, hearing before a PTAB Administrative Law Judge the parties entered into a written agreement to waive hearing and have a decision rendered based on the previously submitted evidence.

### **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 the best and only evidence of market value to be the appraisal submitted by the appellant. The appraisal utilized the sales comparison approach and was written and signed by a licensed appraiser who submitted their credentials with the report. The appraiser used their experience and expertise to make adjustments to their data to better draw comparisons to the subject property. The board of review did not supply any evidence or argument to contradict this evidence. The subject's assessment reflects a market value of \$409,170 which is above the appraised value of \$190,000. The Board finds the subject property had a market value of \$190,000 as of the assessment date at issue. Since market value has been established 10% level of assessment 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.

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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:

April 21, 2026



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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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