FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gerald Piper
DOCKET NO.: 21-39168.001-R-1
PARCEL NO.: 18-07-305-020-0000

The parties of record before the Property Tax Appeal Board are Gerald Piper, the appellant, by attorney Daniel J. Heywood, of Maher, Brannigan & Heywood, P.C. in Orland Park; 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:	$23,148
IMPR.:	$81,852
TOTAL:	$105,000

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 16-year-old, two-story, single-family dwelling of masonry construction with 4,674 square feet of living area. Features of the home include a full basement, heat, central air conditioning, three fireplaces, and a two-and-a-half-car garage. The property has a 19,700 square foot site and is located in Hinsdale, Lyons Township, Cook County. The subject is classified as a class 2-08 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 that estimated the subject's market value as of January 1, 2021, of $1,050,000 for a prospective single purchase value. The appraiser utilized the sales comparison approach to value to estimate the subject's market value.

Under the sales comparison approach, the appraiser analyzed six sales in arriving at the estimate of value. The sales properties were single-family homes ranging in size from 4,296 to 4,690 square feet of building area. They sold from November 2019 to December 2020 for prices ranging from $930,000 to $1,175,000 or $206.90 to $272.62 per square foot of building area. After making adjustments for pertinent factors, the appraiser estimated a value for the subject under the sales comparison approach of $1,050,000, or $224.65 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal." The subject's assessment is $129,987, which reflects a market value for both units of $1,299,870 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 the four sales of comparables. They sold from November 2020 to March 2021 for prices ranging from $1,350,000 to $2,000,000 or $302.35 to $430.39 per square foot of building area.

The matter was set for a hearing before an Administrative Law Judge on February 5, 2025. On February 5, 2025, however, the parties entered into a written agreement to waive the hearing and have the matter decided on the evidence that had been submitted.

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 best evidence of market value to be the sales submitted by the board of review and the appellant's appraisal, with more weight given to the appellant's appraisal. The board of review sales ranged from $302.45 -$430.39 price per square foot of building area. The subject property's current assessment of $278.11 is below the range of the board of review's comparables. The appellant's comparables in the appraisal ranged from $206.90-$272.62 price per square foot of building area. The subject property's current assessment is above the range of the appellant's appraisal sales comparables. Therefore, the Board finds the subject property had a market value of $1,050,000 as of the assessment date at issue. Since market value has been established the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10% shall apply. Therefore, the Board finds by a preponderance of evidence that a reduction is warranted.

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:

C E R T I F I C A T I O N

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

AGENCY

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