



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

APPELLANT: Darlene B. Lowe Trust  
DOCKET NO.: 21-39327.001-R-1  
PARCEL NO.: 17-03-201-018-0000

The parties of record before the Property Tax Appeal Board are Darlene B. Lowe Trust, 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:** \$37,897  
**IMPR.:** \$154,403  
**TOTAL:** \$192,300

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 3-story dwelling of masonry exterior with 3,283 square feet of living area. The dwelling was built in 1886 and is approximately 135 years old. Features of the home include a basement,<sup>1</sup> central air conditioning, and five fireplaces. The property has a 1,533 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-10 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

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<sup>1</sup> The appraiser reported the subject's basement is partially finished but did not include any photographs of finished area. Thus, the Board finds the subject has an unfinished basement as reported by the board of review.

\$1,590,000 as of January 1, 2021. The appraisal was prepared by David Barrios, a certified general real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected five comparable sales located on the same street as the subject. The parcels range in size from 1,204 to 1,733 square feet of land area and are improved with multi-story homes ranging in size from 2,989 to 4,259 square feet of living area. The homes were built from 1880 to 1910 and range in age from 111 to 141 years old. The comparables sold from July 2020 to April 2022 for prices ranging from \$1,275,000 to \$2,075,000 or from \$426.56 to \$487.20 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices from \$422.30 to \$484.52 per square foot. The appraiser concluded a value for the subject of \$484.00 per square foot, or \$1,590,000, rounded, as of January 1, 2021.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,300. The subject's assessment reflects a market value of \$1,923,000 or \$585.74 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject, two of which are on the same street and block as the subject and one of which is 0.25 of a mile from the subject. The parcels range in size from 1,204 to 1,458 square feet of land area and are improved with 3-story, class 2-10 homes of masonry exterior construction ranging in size from 1,964 to 3,299 square feet of living area. The dwellings range in age from 113 to 134 years old. The comparables sold from January to June 2021 for prices ranging from \$1,673,100 to \$1,976,902 or from \$599.24 to \$851.88 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

### **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.Adm.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.Adm.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 appellant presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion as the appraiser selected two comparables that are significantly larger homes than the subject, one of which sold less proximate in time to the assessment date than the other sales in this record. The Board find the appraisal states a less credible and/or reliable

opinion of value and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales #3, #4, and #5 and the board of review's comparables #1, #3, and #5, due to substantial differences from the subject in dwelling size and/or age. Moreover, the appraisal sale #4 sold less proximate in time to the assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the appraisal sales #1 and #2 and the board of review's comparable #2, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and features. These comparables sold for prices ranging from \$1,275,000 to \$1,976,902 or from \$426.56 to \$599.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,923,000 or \$585.74 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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.



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: \_\_\_\_\_

April 15, 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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