



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

APPELLANT: Daniel L. Galante  
DOCKET NO.: 21-39415.001-R-1  
PARCEL NO.: 14-19-421-013-0000

The parties of record before the Property Tax Appeal Board are Daniel L. Galante, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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:** \$37,500  
**IMPR.:** \$93,500  
**TOTAL:** \$131,000

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 subject property consists of a 3.5-story dwelling of synthetic stucco and vinyl siding exterior construction with 4,036 square feet of living area.<sup>1</sup> The dwelling is approximately 118 years old. Features of the home include concrete slab foundation, central air conditioning, two fireplaces and a 2-car garage. The property has a 3,000 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-06 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 \$845,000 as of January 1, 2021. The appraisal was prepared by Tom J. Boyle, Jr. an Associate Real Estate

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<sup>1</sup> The Board finds the best source for the subject's design and dwelling size was the appraisal which contained a sketch with measurements depicting the subject has three full floors plus a finished attic.

Trainee Appraiser and supervisory appraiser David Conaghan, Certified Illinois Assessing Officer and Certified General Real Estate Appraiser. The intended use of the report was to develop the retrospective market value of the subject property for ad valorem tax purposes.

The appraisers described the subject property as a 3-story dwelling of good quality construction that is considered to be in average overall condition for the area and estimated the property has an effective age of 8 years old. The sketch of the subject improvements depicts three full floors and a finished attic. The appraisers stated the main criteria used in selecting comparable properties for the appraisal report was dwelling size and proximity to the subject. The appraisal contains statements by the appraisers along with supporting data depicting that in 2020 the Chicago Median Home Sales Price showed monthly growth ranging from 0.2% to 14.6%.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value selecting five comparable sales located from 0.16 to 0.68 of a mile from the subject property. The comparables have sites that range in size from 3,100 to 3,625 square feet of land area and are improved with traditional or contemporary style dwellings that have a mixture of brick, vinyl, aluminum and synthetic stucco exterior materials and ranging in size from 3,800 to 4,600 square feet of living area. The homes range in age from 13 to 132 years old. Four comparables have a basement with finished area and one comparable has no basement foundation. Each dwelling has central air conditioning, one to five fireplaces and a 2-car or a 2.5-car garage. The comparables sold from February 2018 to January 2021 for prices ranging from \$825,000 to \$905,000 or from \$196.74 to \$226.03 per square foot of living area, land included.

After adjusting comparable #5 for sale or financing concessions, the appraisers adjusted the comparables for differences with the subject in exterior materials, age, dwelling size, bedroom and bathroom count,<sup>2</sup> finished basement area and fireplace counts arriving at adjusted sale prices of the comparables ranging from \$774,800 to \$886,400 and an opinion of market value for the subject of \$845,000. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value of the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,000. The subject's assessment reflects a market value of \$1,310,000 or \$324.58 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 comparables located in the same assessment neighborhood code as the subject and within the subject's subarea. The comparables each have sites with 3,720 square feet of land area and are improved with 2-story dwellings of masonry exterior construction ranging in size from 2,570 to 3,674 square feet of living area. The homes are from 108 to 118 years old. Each comparable has a full or partial basement, with two having finished area. Three dwellings have central air conditioning, two comparables have either two or three fireplaces and each property has a 2-car

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<sup>2</sup> The appraisers applied inconsistent adjustments for differences in room count, using \$10,000 for comparables #1, #2 and #5 and \$1,000 per room for comparables #3 and #4.

garage. The comparables sold from January to September 2021 for prices ranging from \$1,260,000 to \$1,620,000 or from \$353.84 to \$530.10 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 appellant submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration. The Board finds three of the five appraisal comparables sold two or more years prior to the January 1, 2021 assessment without no time adjustment, despite the appraisers data documenting increasing median home prices in 2020 in the subject's general market area. Furthermore, the appraisers applied inconsistent room adjustments, specifically for comparables #3 and #4 which depict adjustments substantially lower than the other appraisal comparables. As a result, less weight is given to the opinion of value for the subject as presented in the appraisal. The Board shall, however, consider the raw sales presented in the appraisal report.

The Board gives less weight to appraisal comparables #3, #4 and #5 which sold in 2018 or 2019, less proximate in time to the assessment date at issue. The Board gives less weight to board of review comparables #2, #3 and #4 which are substantially smaller in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appraisal comparables #1 and #2 along with board of review comparable #1 which sold proximate to the January 1, 2021 assessment date and are similar to the subject in location, dwelling size and other features. These comparables sold for prices ranging from \$825,000 to \$1,300,000 or from \$196.74 to \$353.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,310,000 or \$324.58 per square foot of living area, including land, which falls slightly above the range established by the best comparable sales in the record on an overall market value basis and within the range on a per square foot basis. Given the subject's dwelling size, bathroom count relative to the best comparables in the record, a higher overall market value appears to be supported. Therefore, after considering adjustments to the comparables for differences with 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: \_\_\_\_\_

February 18, 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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