



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

APPELLANT: Steven Jackson  
DOCKET NO.: 21-39988.001-R-1  
PARCEL NO.: 14-32-224-018-0000

The parties of record before the Property Tax Appeal Board are Steven Jackson, the appellant, by attorney Thomas M. Battista, of the Law Offices of Thomas M. Battista 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:** \$45,450  
**IMPR.:** \$178,050  
**TOTAL:** \$223,500

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 is improved with a three-story, single-family dwelling of masonry construction with 5,025 square feet of living area located in Chicago, North Chicago Township, Cook County. The building is 25 years old. Features of the dwelling include a full, finished basement, central air conditioning, a two-car garage, two fireplaces, four full baths, and a half bath. The subject is located on a 3,636 square foot site. It is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as a basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$2,235,000, or \$444.78 per square foot of living area, as of January 1, 2021. The appraiser relied on the sales comparison approach in which he relied on data from sales of five comparable properties in Chicago that took place in 2021 for amounts ranging from \$1,625,000 to

\$3,000,000, or from \$325.00 to \$517.00 per square foot of living area, land included in the sales prices. The appraiser adjusted the sales prices to account for differences between the subject and the comparables. Photographs of the subject dwelling's interior and exterior were included with the appraisal. The appraiser concluded that the subject's fair market value as of January 1, 2021, the applicable valuation date, was \$2,235,000, or \$444.78 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$322,830. The subject's assessment reflects a market value of \$3,228,300, or \$642.45 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review submitted assessment information about four suggested comparable properties, and sales information about one of them. That comparable was sold in April 2021 for \$6,300,000, or for \$1,223.00 per square foot of living area, land included in the sales price.

A hearing was scheduled before a Board administrative law judge on July 21, 2025, but the parties agreed to waive the hearing and rely upon their written evidentiary submissions.

### **Conclusion of Law**

The appellant contends that 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); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach, relying upon data from sales of five suggested comparable properties that took place in 2021 for amounts ranging from \$1,625,000 to \$3,000,000, or from \$325.00 to \$517.00 per square foot of living area, land included in the sales prices. The appraiser adjusted these sales prices to account for differences between the subject and the comparables. In contrast, the board or review's evidence consisted of one unadjusted comparable sale and assessment data from four comparables, which is not as helpful in ascertaining the subject's market value as sales data.

Accordingly, this Board finds the subject property had a fair market value of \$2,235,000 as of the applicable valuation date. Because the assessment reflects a greater fair market value, this Board finds a reduction in the subject's assessment to \$223,500 is 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:

November 25, 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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