



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

APPELLANT: James Oppenheimer
DOCKET NO.: 21-40772.001-R-1
PARCEL NO.: 14-32-110-025-0000

The parties of record before the Property Tax Appeal Board are James Oppenheimer, the appellant(s), by attorney Alan D. Skidelsky, of Skidelsky & Associates, 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 **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: \$37,200
IMPR.: \$31,800
TOTAL: \$69,000

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 two-story, multi-family dwelling of frame construction. The dwelling is approximately 133 years old and has 3,782 square feet of living area. Features of the dwelling include three apartment units, a full basement finished with an apartment, central air conditioning and a two-car garage. The property has a 2,976 square foot site located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-11 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 \$690,000 as of January 1, 2021. The appraiser describes the subject as a two-story, three-unit apartment building that was constructed in approximately 1888 with subsequent updates and appeared to be

in average condition and that the “Highest and Best Use of the subject” is as Residential when there is demand for such a use.

The board of review submitted its "Board of Review Notes on Appeal". The subject has a total assessment of \$117,000. The subject's assessment reflects a market value of \$1,170,000 or \$293.01 per square foot of living area, including land, when 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 information on three equity comparable properties, two of which the board of review provided unadjusted sales data

Hearing

On January 28, 2025, Attorney Alan Skidelsky appeared on behalf of the Appellant James Oppenheimer before the Property Tax Appeal Board for a hearing. Rachel Dickerson appeared on behalf of the board of review.

At the hearing, Mr. Skidelsky called Thomas W. Grogan, MAI, a State Certified General Real Estate Appraiser who testified, without objection, as an expert in the valuation of residential properties. Grogan testified that he authored the appraisal that appellant submitted into evidence in this appeal which he was hired to provide an estimate of market value for ad valorem purposes: as of 01/01/2021.

He testified that he utilized both the income and sales comparison approaches to market value. Grogan testified he gave primary consideration to the income approach in his final analysis in reaching the subject's market value and opined that after reconciling the value indicators for both the sales and income approaches, the subject's market value as of January 1, 2021, was \$690,000.

Ms. Dickerson rested on the board of review's previously submitted suggested comparable properties.

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 that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed both the income and the sales comparison approach to determine the subject's market value for the lien year in question. The appraisal was prepared by Thomas W. Grogan, an MAI designated appraiser and included adjustments based on the Grogan's experience and expertise, whereas the board of review submitted two comparable sales

that contained unadjusted raw sales figures. The subject's assessment reflects a market value of \$1,170,000 which is above the appraised value. The Board finds the subject property had a market value of \$690,000 as of the assessment date at issue. Since market value has been established the 10% level of assessment for class 2-11 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.



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: _____

October 21, 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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