



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

APPELLANT: Robin McCue
DOCKET NO.: 21-43876.001-R-1
PARCEL NO.: 14-20-113-037-0000

The parties of record before the Property Tax Appeal Board are Robin McCue, the appellant(s), by attorney Daniel G. Pikarski, of Gordon & Pikarski 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: \$46,125
IMPR.: \$122,198
TOTAL: \$168,323

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 an approximately 7-year-old, two-story, single-family dwelling of frame construction with 3,401 square feet of living area. Features of the home include a full basement with a formal recreation room, central air conditioning, and a two-car garage. The property has an approximately 3,075 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 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 \$990,000 as of January 1, 2028. The appraisal utilized the cost approach and the sales comparison approach analyzing six property sales, making adjustments for the differences of those properties when compared to the subject property. For the cost approach to value, the appraiser cites

Marshall and Swift data from 2016. For the sales approach, four of the six sales comparables were sold in 2017. The cost approach to value determined that the subject property's market value is \$1,000,000. The sales comparison approach determined that the subject property's market value is \$970,000. The appraiser gave equal weight to the two approaches to value and concluded that the subject property's market value was \$990,000, rounded.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,323. The subject's assessment reflects a market value of \$1,683,230, or \$494.92 per square foot, 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 four comparable sales. Each of the comparable properties was located within a quarter of a mile of the subject property. The sales occurred between January of 2020 and August of 2021 for between \$1,350,000 and \$1,810,000, or between \$526.48 and \$547.45 sale price per square foot.

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 Board finds that the appraisal submitted by the appellant is entitled to little weight because the appraisal determines the value of the subject property as of January 1, 2018, three years prior to the relevant valuation date of January 1, 2021. Additionally, the Board finds that the appraisal submitted by the appellant relied on sales comparables in its analysis of the sales comparison approach that were too remote in time from the lien date of this appeal. Additionally, the appraiser cited statistics for a cost approach from 2016, which also diminishes the weight afforded the appraisal. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis is not justified.

The Board concludes that the best evidence of the subject's market value is the board of review's comparables #1, #2, and #4. These comparables were located within close proximity to the subject property and sold between February 2021 and August 2021, less than nine months from the lien date. They sold for amounts ranging from \$526.48 to \$533.77 per square foot of living area, land included in the sale price. The subject property's assessment reflects a market value of \$1,683,323, land included, or \$494.92 per square foot of living area, which is below the range established by the best comparables in the record. Accordingly, the Board determines that the appellant has not established by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis 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: _____

August 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robin McCue, by attorney:
Daniel G. Pikarski
Gordon & Pikarski
55 West Monroe Street
Suite 940
Chicago, IL 60603

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602