



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

APPELLANT: James Maciejewski
DOCKET NO.: 21-45421.001-R-1
PARCEL NO.: 14-20-412-015-0000

The parties of record before the Property Tax Appeal Board are James Maciejewski, the appellant(s), by attorney Max E. Callahan, of Siegel & Callahan, 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: \$46,875
IMPR.: \$18,025
TOTAL: \$64,900

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 owner occupied, 138-year-old, 1.5-story single-family dwelling of frame construction with 1,709¹ square feet of living area. Features of the dwelling include a full unfinished basement, a fireplace and a two-car garage. The property has a 3,125 square foot site located in Chicago, Lake View Township, Cook County. The property is a Class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. Appellant disclosed that the subject was owner-occupied.

¹ The board of review lists the subject as a two-story dwelling of frame construction with 1,790 square feet of living area. . The appraiser, who conducted an inspection of the subject, reports that the subject is a 1.5-story single family dwelling of frame construction with 1,709 square feet of living area. In a submitted letter the appellant lists the subject as containing 1,079 square feet of living area. The Board finds that the subject is a 1.5-story single family dwelling of frame construction with 1,709 square feet of living area.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$649,000 as of January 1, 2021. The appraisal was prepared by Gary Wydra, a certified general real estate appraiser, for ad valorem tax purposes. The appraisal is based upon an inspection of the subject property.

The appraisal developed the sales approach to market value and examined three comparable sales located within a .97-mile radius of the subject. The sales were improved with either a 1.5-story or 2-story single-family dwelling of frame construction. The comparable properties sold in 2020 for unadjusted sales prices ranging from \$610,000 to \$685,000 or \$342.16 to \$492.25 per square foot of living area, land included. The appraiser made appropriate and necessary adjustments to the comparable properties for differences from the subject in age, site size, quality of construction, condition, room count, dwelling size, basement finish, fireplace count, garage size, and other amenities, to calculate an adjusted sale price for each of the suggested comparable properties. Based on the foregoing, the appraiser opined a market value of \$649,000 as of January 1, 2021, for the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,000. The subject's assessment reflects a market value of \$960,000 or \$561.73 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 comparable sales of class 2-03 properties with varying degrees of similarities to the subject. The comparable properties are in the same subarea as the subject. The sales occurred between 2020 and 2021. They sold for unadjusted prices that ranged from \$583.27 to \$660.86 per square foot of living area, including land. The sales were improved with a 1.5-story, single-family dwelling of frame construction. They ranged in size from 1,363 to 1,628 square feet of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the market value of the subject has been clearly established based on the appraisal written by a licensed appraiser who personally inspected the subject property and used similar properties in the sales comparison approach, providing sufficient detail for each, while providing necessary adjustments for location, size, age, land-to-building ratio, construction materials and other relevant factors. Appellant argued that the Board of Review has submitted unadjusted assessment and sales data which has historically been unpersuasive in this venue. The appellant reaffirmed the request for an assessment reduction.

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 appellant submitted an appraisal, and the board of review submitted three comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appraisal submitted by the appellant. That appraisal relies largely upon recent sale of three sales comparable properties. The appraiser adjusted the sales prices of the comparable properties where appropriate to account for differences between them and the subject. In contrast, the board of review relied on raw data consisting of the sales price of three comparable properties without adjustments to account for differences between the suggested comparable and the subject. Accordingly, the Board finds the subject property had a market value of \$649,000 or \$362.57 per square foot of living area, including land as of the assessment date at issue. Based on the evidence, the Board therefore finds a reduction in the subject's assessment *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:

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

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