FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kevin McIntyre
DOCKET NO.: 21-45883.001-R-1
PARCEL NO.: 14-20-417-022-0000

The parties of record before the Property Tax Appeal Board are Kevin McIntyre, the appellant(s), by attorney Thomas J. Thorson, of Raila & 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:	$93,000
IMPR.:	$52,000
TOTAL:	$145,000

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 an approximately 152-year-old, multi-level dwelling of masonry construction with 1,919 square feet of living area. Features of the home include a partial basement and a three-car garage. The property has a 3,156 square foot site located in Chicago, Lakeview Township, Cook County. The property is a class 2-11 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 $1,450,000 as of January 1, 2021. The appraisal was prepared by Edward Iacconi, a licensed certified residential real estate appraiser. The appraiser relied on the sales comparison approach in his evaluation. For the sales comparison approach, the appraiser used sales of four comparable properties in Chicago, IL that took place between January 2020 and July 2020 for amounts

ranging from $1,380,525 to $1,508,875, or from $232.27 to $309.98 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 exterior and interior were included with the appraisal. The appellant also submitted the subject's board of review decision letter dated August 22, 2022, which disclosed a total assessment of $174,121.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $156,812. The subject's assessment reflects a market value of $1,568,120 or $817.15 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. In support of the assessment, the board of review did not submit any evidence about the sales of the three suggested comparable properties.

The matter proceeded to hearing on November 12, 2025. At hearing, the appellant's attorney explained that they were unable to produce the appraiser to testify at the hearing and that it was not possible or economically feasible for the appraiser to appear for the hearing. The board of review analyst made a standing objection to the appraisal because the appraiser was not at the hearing to testify to the adjustments made in the appraisal. The board of review further objected to the appellant's attorney testifying to what is in the appraisal. The administrative law judge noted the objection, reserved ruling on admissibility and allowed the appellant's attorney to continue. The Board hereby overrules the board of review's objection. The Board finds hearsay is generally admissible in administrative proceedings where it is material, relevant and reliable. The Property Tax Appeal Board rules expressly allow proof of market value by appraisal. The appraisal is admitted. The Board finds the absence of the appraiser goes to the weight, not admissibility, of the appraisal. The Board further finds that it was proper for the administrative law judge to allow the appellant's attorney to adopt the previously submitted appraisal in his arguments. The Board finds the appellant's attorney was not a witness and not testifying to the adjustments made by the appraiser at the hearing.

At hearing, the appellant pointed out characteristic differences in the board of review's comparables to the subject. The appellant reaffirmed its position that the assessment is excessive and should be reduced. The board of review analyst pointed out characteristic differences in the appraisal's suggested comparables to the subject and rested on its previously submitted evidence.

Conclusion of Law

The taxpayer asserts 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 taxpayer must prove the value of the property 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 did meet this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The Board finds that the best evidence of the subject's market value is the appraisal submitted by the appellant in this record. That appraisal employed the sales comparison approach and relied upon recent sales of four suggested comparable properties. The appraisal stated that the sale prices of the suggested comparable properties were adjusted to account for differences between them and the subject, taking into account such factors as gross living area, design/features, lot size, age, and location. In contrast, the Board gives no weight to the board of review's evidence as it failed to submit any sales comparables for consideration.

The Board finds the sales comparison approach is considered to be the most reflective of current market activity. Accordingly, the Board finds the subject property had a fair market value of $1,450,000 as of the assessment date at issue. Since market value has been established, the level of assessment for the class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply here. (86 Ill.Admin.Code §1910.50(c)(2)). Based on the evidence, the Board therefore finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that 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:

C E R T I F I C A T I O N

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 17, 2026

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 9-215 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

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