



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

APPELLANT: David McClain  
DOCKET NO.: 21-48187.001-R-1  
PARCEL NO.: 18-05-211-022-0000

The parties of record before the Property Tax Appeal Board are David McClain, the appellant, by attorney Christopher G. Walsh, Jr. of Walsh Law, LLC 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:** \$6,030  
**IMPR.:** \$31,470  
**TOTAL:** \$37,500

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 consists of a two-story dwelling of frame exterior construction with 1,921 square feet of living area. The dwelling is approximately 105 years old. Features of the home include a full basement, 1½ bathrooms, a fireplace and a two-car garage. The property has an approximately 6,700 square foot site and is located in LaGrange, Lyons Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on February 11, 2022 for a price of \$375,000. The appellant disclosed in Section IV of the appeal petition that the subject property was purchased from Elizabeth Jane Giacchetti, the parties to the transaction were not related and the property was advertised in the Multiple Listing Service (MLS) using a realtor.

The appellant did not disclose how long of a period of time the property was advertised. The appellant also disclosed the property was not sold due to a foreclosure, nor was it sold using a contract for deed. To document the sale, the appellant submitted a settlement statement which reiterated the sale date and sale price and depicted commissions were paid to two realty agencies.

In a brief, counsel for the appellant cited two prior PTAB decisions, wherein the subject of each of the appeals was granted relief based on a sale that occurred approximately three years prior to the valuation date at issue.

Based on this evidence, the appellant requested a total assessment of \$37,500, reflective of the subject's purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,554. The subject's assessment reflects a market value of \$465,540 or \$242.34 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located within ¼ of a mile from the subject property. The comparables have sites that range in size from 6,600 to 7,500 square feet of land area. The comparables are class 2-05 properties that are improved with two-story dwellings of stucco, masonry or frame exterior construction ranging in size from 1,560 to 1,818 square feet of living area. The dwellings are from 95 to 100 years old. The comparables have other features with varying degrees of similarity when compared to the subject. The properties sold from May 2020 to July 2021 for prices ranging from \$470,000 to \$570,000 or from \$301.28 to \$313.53 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 provided evidence of the February 2022 purchase of the subject property to support a reduction in the subject's assessment based upon market value. The board of review provided four comparables sales in support of its contention that the subject is correctly assessed.

The Board finds the best evidence of market value to be the purchase of the subject property in February 2022 for a price of \$375,000, although the sale occurred approximately 13½ months after the lien date at issue. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant disclosed the parties to the transaction

were not related and the property had been advertised for sale on the open market in the Multiple Listing Service. In further support of the transaction, the appellant submitted a copy of the settlement statement reiterating the sale date and purchase price. The Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction. In addition, the assessing officials did not refute the contention that the purchase price was reflective of market value. The Board finds the purchase price of \$375,000 is below the market value of \$465,540 as reflected by the assessment. The Board has given less weight to board of review comparables #1, #2 and #3, which differ from the subject dwelling in size, basement finish and central air conditioning, respectively. The Board finds the sale of board of review comparable #4 does not overcome the weight given to the subject's arm's-length sale transaction. Furthermore, the Illinois Supreme Court has held that a contemporaneous sale of the subject property between parties dealing at arm's length is relevant to the question of fair market value. People ex rel. Korzen v. Belt Ry. Co. of Chicago, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (1967). Ordinarily, property is valued based on its fair cash value (also referred to as fair market value), "meaning the amount the property would bring at a voluntary sale where the owner is ready, willing, and able to sell; the buyer is ready, willing, and able to buy; and neither is under a compulsion to do so." Illini Country Club, 263 Ill. App. 3d at 418, 635 N.E.2d at 1353; see also 35 ILCS 200/9-145(a).

Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment commensurate with the appellant's request 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.

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Chairman

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Member

Member

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Member

Member

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Member

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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: July 15, 2025

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Clerk of the Property Tax Appeal Board

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

David McClain, by attorney:  
Christopher G. Walsh, Jr.  
Walsh Law, LLC  
111 West Washington Street  
Suite 1150  
Chicago, IL 60602

COUNTY

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