FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Thomas Donnelly
DOCKET NO.: 21-49879.001-R-1
PARCEL NO.: 13-13-213-032-0000

The parties of record before the Property Tax Appeal Board are Thomas Donnelly, the appellant(s), by attorney Nora Devine, of The Devine Law Group, 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:	$8,640
IMPR.:	$48,860
TOTAL:	$57,500

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 is improved with a two-story, single-family dwelling of masonry construction with 2,748 square feet of living area located in Chicago, Jefferson Township, Cook County. The building is approximately 106 years old. Features of the dwelling include a full basement, two full bathrooms, and a two-car garage. The subject is located on a 3,600 square foot site. It is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of its overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of $575,000 as of January 1, 2021. The appraiser relied on the sales comparison approach in which he used sales of six comparable properties in Chicago that took place between September 2018 and December 2021 for amounts ranging from $500,000 to

$635,000, or from $172.89 to $221.41 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 interior were included with the appraisal. The appraiser opined a market value of $575,000 as of January 1, 2021, for the subject property. The appellant also submitted a copy of the board of review's decision letter reflecting a total assessment for the subject property as $72,394. Based on the foregoing, the appellant requested a reduction in the subject property's total valuation assessment to $57,500.

In further support of its overvaluation argument, the appellant submitted information on four suggested sales comparables with varying degrees of similarity to the subject. The comparables were between 0.27 to 0.59 miles from the subject, were of masonry exterior construction, between 96 and 109 years old, and ranged between 2,600 and 3,309 square feet of living area. The comparables sold from February 2019 to January 2021 for prices ranging from $165.42 to $207.67 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to $52,547.

Lastly, the appellant asserts assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted information on four class 2-11 equity comparable properties with varying degrees of similarity to the subject. The appellant reported that the comparables were between 500 feet and 0.38 miles from the subject and had improvement assessments ranging from $17.22 to $17.80 per square feet of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to $56,977.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $72,394. The subject's assessment reflects a market value of $723,940 or $263.44 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 submitted information about sales of four suggested comparable properties. The suggested comparables were sold between February 2019 and September 2021 for amounts ranging from $655,000 to $836,500 or between $274.29 and $368.63 per square foot of living area, land included in the sales prices.

In rebuttal, the appellant argued that the assessed value of the subject property was excessive and reiterated the request to reduce the assessed value of the subject.

This matter was previously set for hearing. Prior to the hearing date, the parties submitted a written request to waive hearing and have this matter written on the evidence previously submitted. The administrative law judge granted the parties' request.

Conclusion of Law

The appellant contends 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 value of the property must be proved 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 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 the sales comparison approach, relying upon sales of six suggested comparable properties in Chicago between September 2019 and December 2021, for amounts ranging from $500,000 to $635,000, or from $192.31 to $221.41 per square foot of living area, land included in the sales prices. The appraiser adjusted these sales prices to account for differences between the subject and the comparables. In contrast, the board of review’s evidence consists of unadjusted data from several sales.

Accordingly, the Board finds the subject property had a fair market value of $575,000 as of the assessment date at issue. Based on this record, the Board 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. Since market value has been determined, the Board finds that the subject is now fairly and equitably assessed. See Central Nursing Realty, LLC v. Illinois Property Tax Appeal Board, 2020 IL App (1st) 180994, ¶¶ 34-36.

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: September 15, 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 9-125 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

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