



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

APPELLANT: Robert Pacholski  
DOCKET NO.: 21-53042.001-R-1  
PARCEL NO.: 13-13-130-018-0000

The parties of record before the Property Tax Appeal Board are Robert Pacholski, the appellant(s); 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:** \$9,000  
**IMPR.:** \$22,000  
**TOTAL:** \$31,000

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 a 105-year-old, one-story, single-family dwelling of frame construction with 1,521 square feet of living area. Features of the home include a full unfinished basement, a fireplace, and a two-car garage. The property has a 3,750 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the basis of the appeal. In support of these arguments the appellant submitted an appraisal estimating the subject property had a market value of \$310,000 as of October 28, 2022. The appraisal utilized the sales comparison approach analyzing six property sales and adjusting the sales prices for differences of those properties when compared to the subject property. All the comparable sales were located within a 1.77-mile radius of the subject of the subject property.

The appellant also submitted three comparable sales/assessment analysis grids containing a total of thirteen comparable properties with varying degrees of similarities to the subject. All the comparable properties were class 2-03 single family dwellings that were located within a 1.1-mile radius of the subject. The appellant provided both sales information and equity information on the suggested comparable properties.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,243. The subject's assessment reflects a market value of \$642,430 or \$125.90 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$55,243 or \$36.32 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparable properties. There is no sales data in the record for the submitted comparable properties. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant responded to the supplemental evidence submitted by the BOR in the "Board of Review-Notes on Appeal," dated 5/8/2023. Appellant argued that the BOR failed to respond to the overvaluation basis of this appeal when it failed to provide sales data on the suggested comparable properties they provided in support of their contention of the correct assessment. The evidence provided by the board of review related solely to the BOR position based on uniformity of assessment. The BOR response submitted no new evidence of recent sales of comparable properties nor any evidence addressing or contradicting the taxpayer's analysis of thirteen recent sales listed provided by appellant. The appellant reaffirmed the request for an assessment reduction.

Appellant Robert Pacholski and board of review representative Danielle Lahee appeared before the Property Tax Appeal Board on September 23, 2024, for a hearing via the WebEx virtual video conferencing platform. The appellant appeared pro se.

At the hearing, Mr. Pacholski called appraiser Thomas McNeely who testified that he authored the appraisal that appellant submitted into evidence in this appeal. Mr. McNeely testified that he is licensed as a general real estate appraiser in Illinois with approximately 20 years of experience in the field. McNeely asserted he has appraised thousands of properties like the subject and has been previously qualified as an expert witness in the field. McNeely was qualified, without objection, as an expert in the valuation of residential properties.

The appellant asked McNeely if he had arrived at the appraised value for the subject. McNeely testified that he used utilized the sales comparison approach analyzing sales data from six comparable properties, to determine that the subject property had a market value of \$310,000 as of October 28, 2022. He further testified adjustments were made to the suggested sales properties when compared to the subject property. McNeely indicated that he chose the comparable properties because they served as "substitution properties in a sale". All the comparable sales were located within a 1.77-mile radius of the subject property.

The administrative law judge inquired of McNeely regarding the proximity of the suggested comparable sales and the subject. McNeely indicated that the distance was less than two miles

from the subject to the comparable properties. He indicated that adjustments made to the comparable sales for difference between them and the subject also included the distances between the subject and the comparable sales.

During his testimony Appellant reaffirmed the information on the sales and equity comparable properties in the documentary evidence that he submitted in support of his appeal. He stated that these suggested comparable properties have characteristics that are consistent with the subject property, they are all in the same neighborhood as the subject, they are a similar age as the subject, and they share the same local government units. Appellant also stated that he had owned the subject property for approximately 20 years and has not made major upgrades on the subject. The appellant reaffirmed the request for an assessment reduction.

Ms. Lahee then presented her case-in-chief by discussing the board of review's suggested comparable properties that were previously submitted into evidence.

### **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 Board finds the best evidence of market value to be the *appraisal submitted by the appellant*. That appraiser testified that he relied largely upon six recent sales of comparable properties. The appraisal was prepared by licensed appraiser. The appraiser adjusted the sales prices of the comparable properties based on his experience and expertise, where appropriate, to account for differences in the condition and location of the comparable properties and the subject. In contrast, the board of review's evidence consists of four equity comparable properties. There is no sales data in the record for the board of review's submitted comparable properties for the Board to consider in its analysis. The subject's assessment reflects a market value of \$642,430 which is above the appraised value. The Board finds the subject property had a market value of \$310,000 as of the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment based on the overvaluation argument 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.<sup>1</sup>

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<sup>1</sup> Since market value was determined based on the submitted appraisal an analysis of the evidence submitted by the parties based on inequity and comparable sales was not made by the board.

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

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Member



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Member

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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: April 15, 2025



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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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