



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

APPELLANT: John O Hara
DOCKET NO.: 21-56614.001-R-1
PARCEL NO.: 19-31-119-008-0000

The parties of record before the Property Tax Appeal Board are John O Hara, 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 ***No Change*** 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: \$5,577
IMPR.: \$11,069
TOTAL: \$16,646

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 sixty-six-year-old, one-story, single-family dwelling constructed with frame and masonry exterior materials and containing approximately 1,025 square feet of gross living area. The improvements include a crawl-space foundation and an attached one-car garage. The appellant reports that the residence is not owner-occupied.

The property is situated on a site containing approximately 10,140 square feet and is located in the City of Burbank, Stickney Township, Cook County, Illinois. Pursuant to the Cook County Real Property Assessment Classification Ordinance, the subject property is classified as Class 2-03.

The appellant's appeal is based on a claim of overvaluation. In support of this contention, the appellant submitted documentation indicating that the subject property was purchased on June 23, 2017, for a price of \$83,000. The evidence provided includes the settlement statement, affidavit of title, and responses to Section IV – Recent Sale Data of this appeal. This documentation indicates, among other details, that the sale was conducted through a real estate broker and that the property was listed on the Multiple Listing Service (MLS).

The appellant did not report the length of time the property was exposed to the open market and affirmed that the sale was not the result of foreclosure. A copy of the MLS listing was not provided. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price of \$83,000.

The Board of Review submitted its "Board of Review Notes on Appeal," indicating a total assessment for the subject property of \$16,464. This assessment reflects an implied market value of \$166,460, or approximately \$162.40 per square foot of living area, including land, when applying the 10% assessment level for Class 2 properties under the Cook County Real Property Assessment Classification Ordinance, as established by the Illinois Department of Revenue.

In support of the correctness of the assessed value, the Board of Review submitted information on four comparable sales exhibiting varying degrees of similarity to the subject property. All comparable properties are located within the same subarea as the subject, with three situated within a one-quarter-mile radius of the subject.

The Board of Review asserts that these comparable properties demonstrate that the subject property's assessment is equitable and falls within the range established by similarly situated properties. Accordingly, the Board of Review requests confirmation of the subject's current assessment.

This matter was scheduled to proceed to hearing. Prior to the hearing, the parties submitted a written request to waive the hearing and have the matter decided based on the evidence previously submitted. The administrative law judge granted the parties' request.

Conclusion of Law

The appellant contends that the assessed valuation of the subject property does not accurately reflect its market value. When market value is the basis of an appeal, the value of the property must be established by a preponderance of the evidence. See 86 Ill. Admin. Code §1910.63(e). Acceptable evidence of market value may include an appraisal of the subject property, a recent sale of the subject property, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). After reviewing the record, the Board finds that the appellant has not met this burden of proof; therefore, a reduction in the subject's assessment is not warranted.

The Board affords diminished weight to the subject property's June 2017 sale. The transaction occurred approximately forty-three months prior to January 1, 2021, assessment date and is

therefore less probative of the subject's market value as of that date. For a sale to serve as reliable evidence of market value, it must be recent, meaning reasonably proximate in time to the assessment date so that it reflects the market conditions, economic influences, and valuation trends in effect at that time. Market dynamics can change materially over multi-year periods; therefore, older sales are less indicative of the fair cash value for the assessment year under review.

While the Board of Review submitted evidence in support of its position that the subject property was properly assessed for the lien year in question, the appellant ultimately bore the burden of demonstrating overvaluation by a preponderance of the evidence. Under this standard, the appellant was required to present competent, credible, and persuasive market-based evidence showing that it is more likely than not that the assessed value exceeds the property's fair cash value as of the assessment date. This burden may be met through proof such as a recent arm's-length sale of the subject property, an appraisal prepared in accordance with generally accepted valuation standards, or a well-supported set of comparable sales that reliably indicate a lower market value.

Because the burden of proof rests entirely with the appellant, the Board is not required to analyze or rebut the Board of Review's evidence unless and until the appellant first presents sufficient evidence to establish overvaluation. In this case, the appellant failed to meet that threshold. The sole evidence presented—a sale of the subject property occurring in 2017—was insufficient to establish that the subject's assessed valuation for the 2021 lien year was excessive or failed to reflect market value. The sale occurred too remote in time to serve as persuasive evidence of market conditions as of the assessment date, and no additional supporting valuation data was provided.

Accordingly, the Board finds that the appellant has not demonstrated, by a preponderance of the evidence, that the subject property was overvalued. Therefore, a reduction in the subject's assessment on this basis is not warranted.

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:

May 19, 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

AGENCY

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