



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

APPELLANT: Brendan Kyle
DOCKET NO.: 21-56806.001-R-1 through 21-56806.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Brendan Kyle, the appellant, by attorney Joel R. Monarch, Attorney at Law 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-56806.001-R-1	24-11-207-058-0000	4,536	0	\$4,536
21-56806.002-R-1	24-11-207-060-0000	4,536	0	\$4,536

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 two adjacent vacant lots that are also adjacent to a lot with a residence. The appellant owns the subject lots and the adjacent lot with the residence, which are located in Evergreen Park, Worth Township, Cook County. Each of the subject lots has 7,560 square feet of area, so the subject's total area is 15,120 square feet. The subject is a class 2-41 property under the Cook County Real Property Assessment Classification Ordinance. This means it is vacant land under common ownership with an adjacent residence.

The appellant asserts overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$5,000 as of January 1, 2018. The appraiser relied on the sales comparison approach and used data from sales of three suggested comparable properties located in Evergreen Park. The sales took place between October 2017 and April 2018 for amounts ranging from \$25,000 to \$45,000 or from \$5.17 to \$6.11 per square foot of land. The appraiser adjusted the sales prices considerably to

account for differences between the subject and the suggested comparables. Photographs of the subject were included with the appraisal. The appraiser concluded that the subject's value as of the relevant date was thirty-five cents per square foot, or \$5,292, rounded to \$5,000. Appellant requests an assessed value of \$500 for the subject under the relevant Cook County ordinance establishing an assessed value of 10% of market value for class 2 property.

The appellant submitted with his appeal petition a letter dated August 4, 2015, from an attorney who apparently represented the Village of Evergreen Park at the time. The letter was addressed to a Village Building Commissioner, and it stated that the subject lots were in the rear of the owner's residence and accessible by alley only because they lacked street frontage. The letter further stated that the subject lots were tax-divided lots created by a prior owner without the Village's permission. Therefore, the current owner could not build on the lots. The appraiser emphasized that this distinguished the subject from his suggested comparables, which could be developed.

The board of review submitted its "Board of Review Notes on Appeal" stating that the subject's total assessment of \$9,072 reflected a market value of \$6.00 per square foot under the applicable Cook County ordinance. The board of review also submitted information about four suggested comparable properties. Those properties were sold between October 2020, and August 2021, for amounts ranging from \$20,135 to \$38,072, or between \$5.90 and \$7.40 per square foot of land. These comparables were all class 2-41 properties located in Evergreen Park.

This matter was set for hearing before an Administrative Law Judge on October 22, 2025, but the parties agreed to waive the hearing and stand on the documentary evidence they had submitted.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

This Board gives no weight to the appraisal submitted by the appellant for two reasons. First, the appraisal's suggested comparables were not sufficiently similar to the subject to be of use in ascertaining the subject's market value. This is reflected by the fact that the appraiser concluded from sales of purportedly comparable properties for \$25,000, \$30,000, and \$40,000, that the subject's value was \$5,000. Stated another way, the appraiser concluded from sales of purportedly comparable properties for between \$5.17 and \$6.11 per square foot that the subject's value was \$0.35 per square foot. These wide discrepancies illustrate that these purported comparables were too dissimilar to the subject to be indicative of its value. In fact, the appraisal emphasizes the differences between the subject and the purported comparables and the subject rather than the similarities. These differences include: 1) the ability to develop the comparables and inability to develop the subject, 2) that the comparables are located on residential streets

while the subject has no street access and can only be accessed via an alley, and 3) that the subject is significantly larger than the comparables.

Second, the appraisal valued the subject as of January 1, 2018, three years before the relevant valuation date of January 1, 2021 (see 35 ILCS 200/9-155). Two of the appraisal's three suggested comparable were sold before that date. The outdated nature of these comparables and the above difference in valuation dates further impair the value of the appraisal.

The board of review submitted information about four suggested comparable properties. Those properties were sold between October 2020, and August 2021, for amounts ranging from \$20,135 to \$38,072, or between \$5.90 and \$7.40 per square foot of land. These comparables were all class 2-41 properties located in Evergreen Park. These suggested comparables were each considerably smaller than the subject, and it is not clear whether they had street access and whether they can be developed. Thus, these suggested comparables have limited value, if any.

Nonetheless, it is the appellant's burden to establish overvaluation by a preponderance of the evidence. The appellant's appraisal is not sufficient to satisfy that burden in light of the problematic suggested comparables discussed above. Accordingly, the appellant has failed to show overvaluation by a preponderance of the evidence, and no reduction in the subject's assessment is 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:

February 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 9-125 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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