



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

APPELLANT: John Cruickshank
DOCKET NO.: 22-22381.001-R-1
PARCEL NO.: 06-17-117-012-0000

The parties of record before the Property Tax Appeal Board are John Cruickshank, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, 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: \$4,422
IMPR.: \$25,197
TOTAL: \$29,619

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 2022 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 2-story dwelling of frame exterior construction with 2,202 square feet of living area.¹ The dwelling is 26 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 2-car garage. The property has an 8,040 square foot site and is located in Elgin, Hanover Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends 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 \$255,000 as of January 1, 2022. The appraisal was prepared by David Conaghan, a certified general real

¹ The Board finds the appraisal submitted by the appellant, which includes a detailed property sketch with measurements, to be the best evidence of the subject's dwelling size and features.

estate appraiser, and Tom Boyle, Jr., an associate real estate trainee appraiser. The appraisal was completed for an ad valorem tax appeal.

The appraisers developed the sales comparison approach to value by examining five comparable sales located within .41 of a mile of the subject. The comparables are improved with dwellings ranging in size from 2,088 to 2,478 square feet of living area. The dwellings range in age from 28 to 32 years old. Each comparable has central air conditioning and a 2-car garage. Four comparables each have a fireplace and three comparables each have a basement. The parcels range in size from 7,781 to 12,594 square feet of land area. The sales occurred from May 2019 to January 2021 for prices ranging from \$235,000 to \$286,000 or from \$94.83 to \$135.67 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for site size, dwelling size, basement finish, and fireplace count to arrive at adjusted prices ranging from \$227,720 to \$282,000. Based on this data, the appraisers arrived at a market value of \$255,000 or \$115.80 per square foot of living area, including land, as of January 1, 2022.

Based on this evidence, the appellant requested a reduced assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,619. The subject's assessment reflects a market value of \$296,190 or \$134.51 per square foot of living area, land included, when using the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .25 of a mile of the subject. The comparables consist of 2-story class 2-78 dwellings of frame exterior construction containing either 2,222 or 2,246 square feet of living area. The dwellings range in age from 27 to 32 years old. Each dwelling has a 2-car or 2.5-car garage. Three comparables have central air conditioning, two comparables each have a fireplace, three comparables each have a basement, and one comparable has a concrete slab foundation. The parcels range in size from 7,800 to 10,875 square feet of land area. The comparables sold from February 2020 to May 2021 for prices ranging from \$1 to \$350,000 or from \$0.00 to \$157.52 per square foot of living area, including land. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted an appraisal and four comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the value conclusion

presented in the appraisal submitted by the appellant, which relies on sales having occurred in 2019 and 2020, less proximate to the January 1, 2022 assessment date at issue in this appeal, and for which no adjustments were applied for date of sale. The Board will instead examine the raw sales in the record.

The Board gives less weight to appraisal comparables #2 through #5, as well as board of review comparables #1 through #3, which sold less proximate to the assessment date at issue and/or differ from the subject in foundation. Further, board of review comparable #3 sold for \$1, calling into question the arm's length nature of this sale.

The Board finds the best evidence of market value to be appraisal comparable #1 and board of review comparable sale #4, which sold proximate to the assessment date at issue and are similar to the subject in age, location, dwelling size, and most features. These most similar comparables sold in January and May 2021 for prices of \$286,000 and \$350,000 or for \$135.67 and \$157.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$296,190 or \$134.51 per square foot of living area, including land, which is bracketed by the best comparable sales in this record overall and below the two best comparables on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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.

Chairman

Member

Member

Member

Member

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: July 15, 2025

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

John Cruickshank, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
200 S. Wacker Drive
Suite 820
Chicago, IL 60606

COUNTY

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