



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

APPELLANT: Cooper Kerins
DOCKET NO.: 22-27828.001-R-1
PARCEL NO.: 10-13-414-024-0000

The parties of record before the Property Tax Appeal Board are Cooper Kerins, the appellant(s), by attorney Salvador Lopez, of Robson & Lopez 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: \$5,000
IMPR.: \$13,000
TOTAL: \$18,000

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 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 60-year-old, two-story, single-family dwelling of masonry construction with 1,285 square feet of living area. The property has a 3,478 square foot site located in Evanston, Evanston Township, Cook County. The subject property is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of its market value argument, appellant completed Section IV – Recent Sale Data in its Residential Appeal Form indicating the subject property was purchased on November 9, 2022, for \$180,000, the sale did not occur between family members, the property sold using a realtor, and the property was advertised for sale on the multiple listing service for one month. The appellant submitted a copy of the Settlement Statement. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

In support of its inequity argument, the appellant submitted information on five suggested equity comparable properties. They were each improved with a two-story, single-family dwelling of masonry construction. The improvements ranged in improvement assessment from \$13.79 to \$13.86 per square foot of living area and from 1,335 to 1,342 square feet of living area. The appellant also included a copy of the board of review's written decision reflecting a total assessment for the subject property of \$28,001. Based on its evidence submitted, the appellant requests the total assessment of the subject property be reduced to \$18,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,001. The subject property has an improvement assessment of \$23,000, or \$17.90 per square foot of living area. The subject property's total assessment reflects a market value of \$280,010, or \$217.91 per square foot of living area, including land.

In support of its contention of the correct assessment, the board of review submitted information on four suggested comparables. They were each improved with either a two-story or a three-story, single-family dwelling of masonry construction. They ranged in improvement assessment of \$17.95 to \$21.32 per square foot of living area and each contained either 1,281 or 1,548 square feet of living area. Three of the board of review's comparables sold between September of 2020 and August of 2021 for prices ranging from \$245.90 to \$261.51 per square foot of living area, including land. In addition, the board of review included in its grid analysis information indicating the subject property sold in November of 2022 for \$180,000, or \$140.08 per square foot of living area, including land.

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 purchase of the subject property in November of 2022 for a price of \$180,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for one month. In further support of the transaction the appellant submitted a copy of the settlement statement. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$180,000 as of January 1, 2022. Since market value has been determined, a reduction in the subject's assessment commensurate with the appellant's request is appropriate. The Board now finds the subject property to be fairly and equitably assessed.

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: July 15, 2025



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

Cooper Kerins, by attorney:
Salvador Lopez
Robson & Lopez LLC
121 S. Western Ave
Unit 1
Chicago, IL 60612

COUNTY

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