



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

APPELLANT: Matt Rooney
DOCKET NO.: 22-29465.001-R-1
PARCEL NO.: 05-35-403-017-0000

The parties of record before the Property Tax Appeal Board are Matt Rooney, the appellant, 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: \$27,637
IMPR.: \$76,800
TOTAL: \$104,437

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 2.5-story dwelling¹ of masonry exterior construction with 3,200 square feet of living area. The dwelling is approximately 96 years old. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces, and a 2-car garage. The property has an approximately 10,026 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-06 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 \$920,000

¹ The Board finds the best evidence of the subject's design and features is found in the appellant's appraisal, which includes photographs of the subject property.

as of January 1, 2022. The appraisal was prepared by Gregory Nold, a certified general real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected six comparable sales located from 0.09 to 0.52 of a mile from the subject. The parcels range in size from 6,250 to 12,144 square feet of land area and are improved with 1-story or 2.5-story homes of masonry, stucco, or frame and masonry exterior construction ranging in size from 2,380 to 3,365 square feet of living area. The dwellings range in age from 66 to 120 years old. Each home has a basement, four of which have finished area, one or two fireplaces, and a 2-car garage. Five homes have central air conditioning. The comparables sold from November 2019 to January 2021 for prices ranging from \$800,000 to \$960,000 or from \$268.95 to \$336.13 per square foot of living area, including land.

The appraiser noted considerable external obsolescence would need to be considered for the subject's busy street location. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$869,500 to \$938,400. The appraiser concluded a value for the subject of \$920,000 as of January 1, 2022.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,437. The subject's assessment reflects a market value of \$1,044,370 or \$326.37 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located on the same block or 0.25 of a mile from the subject. Comparable #1 is the same sale as the appraisal sale #5. The comparables have 6,250 or 11,400 square foot sites that are improved with 2-story, class 2-06 homes of masonry exterior construction ranging in size from 2,970 to 3,332 square feet of living area. The dwellings range in age from 97 to 107 years old. Each home has a basement with finished area, one or two fireplaces, and a 2-car garage. Two homes have central air conditioning. The comparables sold from April 2020 to April 2022 for prices ranging from \$900,000 to \$1,750,000 or from \$270.11 to \$589.23 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the appraisal, reflecting the opinion of a licensed appraiser and utilizing similar comparable sales and necessary adjustments, is the best evidence of the subject's market value.

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 appellant presented an appraisal and the board of review presented three comparable sales, one of which is common to the appraisal, in support of their respective positions before the Board. The Board gave less weight to the appraised value conclusion as the appraiser selected five of six sales that occurred in 2019 and 2020 when more recent sales were available as demonstrated by the board of review's comparables #2 and #3. Moreover, one comparable selected by the appraiser is a 1-story home, dissimilar to the subject's 2.5-story home, for which the appraiser made no adjustment. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales presented in the appraisal and by the board of review.

The record contains a total of eight comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appraisal sales #2 through #6 and the board of review's comparable #1, which sold less proximate in time to the assessment date.

The Board finds the best evidence of market value to be the appraisal sale #1 and the board of review's comparables #2 and #3, which sold more proximate in time to the assessment date and are more similar to the subject in design, dwelling size, age, location, and most features. The board of review comparable sales sold for prices ranging from \$960,000 to \$1,750,000 or from \$286.23 to \$589.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,044,370 or \$326.37 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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

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