



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

APPELLANT: Richard O Brien
DOCKET NO.: 22-29815.001-R-1
PARCEL NO.: 11-07-117-006-0000

The parties of record before the Property Tax Appeal Board are Richard O Brien, 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: \$28,600
IMPR.: \$40,400
TOTAL: \$69,000

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 2-story dwelling of frame exterior construction with 1,944 square feet of living area. The dwelling is approximately 98 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 3-car garage.¹ The property has an 11,440 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-05 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 \$625,000 as of January 1, 2022. The appraisal was prepared by Gary Wydra, a certified residential real estate appraiser, to estimate fair market value as of January 1, 2022.

¹ The Board finds the best evidence of the subject's features is found in the appellant's appraisal.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.33 of a mile to 1.58 miles from the subject. The parcels range in size from 2,442 to 5,840 square feet of land area and are improved with 2-story or 2.5-story homes of frame exterior construction ranging in size from 1,860 to 1,951 square feet of living area. The dwellings range in age from 83 to 123 years old. Each home has an unfinished basement. One home has central air conditioning, two homes each have two fireplaces, and two comparables have a 1-car garage. The comparables sold from January to July 2021 for prices ranging from \$600,000 to \$625,000 or from \$316.46 to \$327.96 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject in dwelling size/room count, basement finish, heating/cooling, garage size, and fireplace count to arrive at adjusted prices ranging from \$612,500 to \$630,500. The appraiser concluded a value for the subject of \$625,000 as of January 1, 2022.

Based on this evidence, the appellant requested a reduction in the subject's improvement 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 \$69,000. The subject's assessment reflects a market value of \$690,000 or \$354.94 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 four comparable sales located in Evanston, two of which are 0.25 of a mile from the subject. The parcels range in size from 5,120 to 9,120 square feet of land area and are improved with 2-story, class 2-05 homes of stucco, masonry, or frame and masonry exterior construction ranging in size from 1,789 to 2,162 square feet of living area. The dwellings range in age from 64 to 100 years old. Each home has a basement, one of which has finished area, a fireplace, and a 2-car or a 3-car garage. Three homes have central air conditioning. The comparables sold from August 2020 to September 2022 for prices ranging from \$632,000 to \$1,025,000 or from \$327.80 to \$547.54 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 is the best evidence of the subject's market value compared to the raw unadjusted sales presented by the board of review.

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 four comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion as the appraiser did not make adjustments to the comparables for site size despite these comparables having much smaller sites than the subject or for age despite these comparables being much older or newer homes than the subject. Moreover, one of the three comparables selected by the appraiser is located more than one mile from the subject. 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 seven comparable sales for the Board's consideration. The Board gives less weight to appraisal sale #3 and the board of review's comparables #3 and #4, which are located more distant from the subject than the other comparables in this record.

The Board finds the best evidence of market value to be the appraisal sales #1 and #2 and the board of review's comparables #1 and #2, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, location, and some features, although these comparables have smaller sites than the subject and lack finished basement area, two comparables are much older homes than the subject, and two comparables lack central air conditioning that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$610,000 to \$1,025,000 or from \$320.35 to \$547.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$690,000 or \$354.94 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, including site size, age, basement finish, and central air conditioning amenity, 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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