



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

APPELLANT: Stephen Williamson
DOCKET NO.: 22-31727.001-R-1
PARCEL NO.: 14-31-402-040-0000

The parties of record before the Property Tax Appeal Board are Stephen Williamson, the appellant, by attorney Thomas E. Sweeney, of Siegel Jennings Co., LPA 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: \$21,889
IMPR.: \$92,018
TOTAL: \$113,907

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 frame exterior construction with 2,549 square feet of living area. The dwelling was approximately 22 years old. Features of the dwelling include a basement with finished area, central air conditioning, two fireplaces, and a 2-car garage. The property has a 3,127 square foot site and is located in Chicago, West Chicago 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 \$860,000 as of January 1, 2021. The appraisal was prepared by Chris Posey, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple. The intended use of the

appraisal was to estimate the market value of subject property for a property tax appeal. The appraiser considered the subject property was in average condition.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value utilizing five comparable sales located from .84 of a mile to 1.05 miles from the subject property. The comparables have sites ranging in size from 2,914 to 3,125 square feet acres of land area and are improved with Traditional dwellings that range in size from 2,052 to 2,886 square feet of living area. The homes range in age from 13 to 21 years old and have basements with finished area. Each comparable has central air conditioning, two fireplaces and a 2-car garage. The comparables sold from February to December 2020 for prices ranging from \$826,000 to \$875,000 or from \$299.72 to \$408.26 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject in condition, gross living area, basement finished area, and/or features. Based on these adjustments, the appraiser arrived at an estimated market value of \$860,000 for the subject property. Based on this evidence, the appellant requested a reduction in the subject property's total assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,907. The subject's assessment reflects a market value of \$1,139,070 or \$446.87 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 with the same property classification code and neighborhood code as the subject and located within same block or a ¼ mile from the subject. The comparables have sites with 3,000 or 3,127 square feet of land area and are improved with 2-story dwellings of masonry exterior construction that are 7 to 27 years old. The dwellings range in size from 2,358 to 2,694 square feet of living area and have basements with finished area. Each comparable has central air conditioning, one to three fireplaces and a 2-car or a 3-car garage. The comparables sold from November 2020 to December 2022 for prices ranging from \$1,250,000 to \$1,600,000 or from \$530.11 to \$618.13 per square foot of living area, including land. Based on this evidence the board of review contends the subject's assessment is supported.

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 record contains an appraisal submitted by the appellant and four comparable sales submitted by the board of review.

As to the appraisal, the Board finds the appraiser utilized four comparables (#2 through #5) that sold 16 to 22 months prior to the January 1, 2022, assessment date and are less likely to be reflective of market value as of that date. In addition, two sales (#2 and #3) are located at least one mile away from the subject and two sales (#1 and #3) have significantly smaller dwelling sizes than the subject when other sales more proximate to the subject and more similar in dwelling size were available that were provided by the board of review.

The Board also gives less weight to board of review comparable #4 due to difference in age when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3 which overall are more similar to the subject in location, age, dwelling size and features. These properties sold from November 2020 to December 2022 for prices ranging from \$1,250,000 to \$1,600,000 or from \$530.11 to \$601.50 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$1,139,070 or \$446.87 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is well supported. Based on this record the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is 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

Stephen Williamson, by attorney:
Thomas E. Sweeney
Siegel Jennings Co., LPA
77 W. Wacker Dr.
Suite 4500
Chicago, IL 60601

COUNTY

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