



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

APPELLANT: Gregory Briskey  
DOCKET NO.: 22-31806.001-R-1  
PARCEL NO.: 12-25-424-037-0000

The parties of record before the Property Tax Appeal Board are Gregory Briskey, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo, 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:** \$5,906  
**IMPR.:** \$47,093  
**TOTAL:** \$52,999

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 two-story multi-family apartment building of masonry exterior construction with 3,956 square feet of gross building area which is approximately 58 years old. Features include a full basement finished as an apartment, 3 full bathrooms, 2 half-bathrooms, and a two-car garage. The apartments have individual sleeve air conditioning units. The property has a 4,375 square foot site and is located in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-11 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 prepared for *ad valorem* assessment appeal estimating the subject had a market value of \$400,000 as of January 1, 2022. The appraisal was prepared by

William P. Neberieza, a Certified General Real Estate Appraiser, with a cover letter dated August 31, 2023.

Using the sales comparison approach, the appraiser analyzed four sales of apartment buildings located in Elmwood Park. The buildings range from 45 to 75 years old and range in size from 3,367 to 4,080 square feet of gross building area. Three comparables have sleeve air conditioning units in the apartments and each comparable has a two-car garage. No other characteristic details for these properties were provided within the appraisal. The sales occurred from May 2019 to May 2021 for prices ranging from \$325,000 to \$410,000 or from \$95.58 to \$104.96 per square foot of gross building area, including land. Next, the appraiser considered any necessary adjustments to the sales for differences from the subject. In this analysis, the appraiser found an "upward adjustment" for sale #3, the oldest and property that sold for \$104.96 per square foot, was necessary due to its lack of sleeve air conditioning. No other adjustments of any kind were found to be necessary by the appraiser.

In reconciliation, Neberieza asserted use of either the cost or income approaches were unnecessary "given the intended use of the appraisal." Considering this sales data with an upward adjustment to sale #3 of \$104.96 per square foot of gross building area, Neberieza determined a market value of \$100 per square foot of gross building area, including land, for the subject was appropriate or \$400,000. In light of this evidence, the appellant requested a total assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision disclosing the total assessment for the subject of \$52,999. The subject's assessment reflects a market value of \$529,990, or \$133.97 per square foot of gross building 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 Elmwood Park, in the subject's assessment neighborhood code, and ¼ of a mile from the subject. The parcels range in size from 3,750 to 6,250 square feet of land area and are improved with class 2-11 two-story apartment buildings of masonry or frame and masonry exterior construction. The buildings range in age from 55 to 66 years old and range in size from 3,415 to 3,810 square feet of gross building area. Each building has a full basement finished as an apartment, 3 or 5 full bathrooms, comparable #1 has 2 half-baths, and a two-car to a three-car garage. The properties sold from April 2021 to October 2022 for prices ranging from \$530,000 to \$585,000 or from \$140.42 to \$171.30 per square foot of gross building area, including land.

Based on the foregoing 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 appellant submitted an appraisal of the subject property prepared for an *ad valorem* appeal and the board of review submitted four comparable sales to support their respective positions before the Property Tax Appeal Board. The Property Tax Appeal Board has given no weight to the appraisal's conclusion of value which relied solely upon the sales comparison approach, wherein the Board finds three of the four sales were dissimilar to the subject. Appraisal sale #1 contains 3,367 square feet of building area or approximately 15% smaller than the subject building. Appraisal sale #3 is significantly older at 75 years old when compared to the subject property making it also dissimilar. Appraisal sale #4 reflects a sale price in May 2019, or approximately 31 months prior to the lien date at issue herein of January 1, 2022. Furthermore, the Board finds the foregoing criticisms of three of the four sales selected by Neberieza are further undermined by the sales provided by the board of review which depicts sales more proximate to the subject in location, more similar to the subject in age, more similar to the subject in building size, and more proximate in time to the lien date were available to the appraiser but not chosen for analysis in the report. Finally, the lack of detailed characteristics of the appraisal comparables such as land area, bathroom count, foundation type and/or exterior construction, also detract from the reliability and credibility of this appraisal report. Based on the foregoing concerns about the sales utilized in the appraisal, the Board finds the appraisal's value conclusion for the subject of \$400,000 lacks sufficient factual support in the record.

The Board has given reduced weight to board of review comparable #1, which is approximately 14% smaller in building size than the subject.

The Board finds the best evidence of market value to be board of review sales #2, #3 and #4, which are similar to the subject in location, design, age, building size, land area, and some features. These most similar comparables sold from April 2021 to October 2022 for prices ranging from \$530,000 to \$562,500 or from \$140.42 to \$150.44 per square foot of gross building area, land included. The subject property's estimated market value as reflected by its assessment of \$529,990 or \$133.97 per square foot of gross building area, land included, is below the range of these best most similar sales in this record. Therefore, after considering appropriate adjustments to these best comparables, the Board finds that the subject's estimated market value does not appear to be excessive in light of these most recent comparable sales and no reduction in the subject's assessment is warranted on this record.

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: \_\_\_\_\_

August 19, 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

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