



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

APPELLANT: Jack Achille
DOCKET NO.: 22-32107.001-R-1
PARCEL NO.: 09-23-103-093-0000

The parties of record before the Property Tax Appeal Board are Jack Achille, the appellant, by Louis Capozzoli, Attorney at Law, in Des Plaines, 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: \$13,322
IMPR.: \$60,677
TOTAL: \$73,999

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 one-story owner-occupied dwelling of masonry exterior construction with approximately 3,539 square feet of living area and which is approximately 10 years old with a reported effective age of 3 years. Features include a full basement which is 90% finished, 3½ bathrooms including one in the basement, a fireplace, and an attached four-car garage.¹ The subject also has outdoor amenities of two porches, a patio and a shed. The property has a 12,111 square foot site and is located in Niles, Maine Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties disagree on numerous characteristics of the subject. After examination of the record, the Board finds the appraiser, who inspected the home on July 30, 2019 and took dwelling measurements, provided the best, well-supported details of the dwelling.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by Jerzy Siudyla, a Certified Residential Real Estate Appraiser, for the purpose of challenging the assessment for an effective date of January 1, 2019. Through use of the sales comparison approach, the appraiser estimated the subject property had a market value of \$660,000 as of January 1, 2019.

The appraiser analyzed five sales of properties located in Prospect Heights, Morton Grove, and Niles and from .03 of a mile to 6.32-miles from the subject. On page 8 of the appraisal, the search parameters for sales data were set forth in great detail, concluding with the appraiser's statement that "[d]ue to extreme lack of highly comparable sales, it was necessary and unavoidable to utilize sales of the ranch, 1.5-story and two-story residences, located under ± 7 -miles from the subject and/or reported in wider than the desired range of age and [gross living area]."

The parcels range in size from 7,869 to 22,320 square feet and are each improved with a 1-story, 1.5-story or 2-story dwelling of masonry exterior construction. The homes range in age from 13 to 34 years old and range in size from 2,565 to 4,429 square feet of living area. Each comparable has a full basement, four of which have finished area. Each home has central air conditioning, 2½ to 4½ bathrooms, and a two-car, three-car or four-car garage. Each home has various porch/deck/patio outdoor amenities. As to condition of the comparables, like the subject each home was described as good. As to upgrades, the subject was described as good and only comparable sales #4 and #5 were deemed to have inferior upgrades. The sales occurred from May to November 2018 for prices ranging from \$580,000 to \$682,795 or from \$140.44 to \$237.82 per square foot of living area, including land.

Next, Siudyla applied upward adjustments of \$10,000 and \$20,000 to four of the sales for differences in age. Four of the homes were adjusted for differing bathroom counts. Each home was adjusted for differing dwelling sizes and two comparables were adjusted upward for basement finish and/or lack thereof. Four comparables were adjusted for inferior garage size. Each comparable was given upward adjustments for inferior outdoor amenities and two comparables were given additional upward adjustments for inferior upgrades. Through this process four overall positive adjustments were made ranging from \$13,000 to \$89,000 and one overall negative adjustment of \$34,000 was applied to sale #3. The appraiser provided further details of the adjustment process and considerations for age, size, and/or other features for the subject semi-custom-built ranch. As a consequence, the appraiser set forth adjusted sales prices for the comparables ranging from \$633,000 to \$699,000, including land. As part of the addendum, while finding the subject was not an over improvement in the area, Siudyla reported the subject's estimated market value is above [the predominant value] due to quality of construction, living area, age and four-car garage.

In the addendum, the appraiser stated the most weight was given to sales #2, #3 and #4 due to proximity with adjusted sales prices ranging from \$648,795 to \$663,000. Sales #1 and #5 were used as semi-custom-built homes but given reduced weight due to age and distance. The appraiser determined the subject has a market value of \$660,000 as of January 1, 2019. Based on the foregoing, the appellant requested a reduction in the subject's assessment to reflect a market value of approximately \$653,590 or \$184.68 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,999. The subject's assessment reflects a market value of \$739,990 or \$209.10 per square foot of living area, including land, based on a dwelling size of 3,539 square feet and when applying the median 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 in the subject's assessment neighborhood code and .25 of a mile from the subject. As part of the submission, the board of review wrote, "Selected comps are the only available in the BOR Selection Process." The parcels range in size from 8,271 to 18,700 square feet of land area and are improved with a class 2-04 1-story or 1.5-story dwellings of masonry exterior construction. The homes range in age from 31 to 115 years old and range in size from 2,002 to 2,125 square feet of living area. Each home has a full or partial basement, one of which has finished area. Features include 1 to 3 full bathrooms, 1 or 2 half-baths, and two homes each have central air conditioning and one or two fireplaces. Each comparable has a 1.5-car, 2-car or 3-car garage. The properties sold from January 2020 to April 2021 for prices ranging from \$245,000 to \$430,000 or from \$115.29 to \$214.79 per square foot of living 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 using sales that occurred in 2018 to set forth an opinion of market value as of January 1, 2019, roughly three years prior to the lien date at issue herein. The majority of comparables are distant from and/or dissimilar to the subject in design, age, and dwelling size. The board of review provided three sales located more proximate to the subject with sales occurring in 2020 and 2021 for consideration by the Property Tax Appeal Board, although the board of review comparable dwellings are each 40% or more smaller in dwelling size and older than the subject dwelling, the comparables are more similar to the subject in design, exterior construction, and some features. Both parties reported and agreed obtaining comparable properties for the subject was difficult resulting in presentation of dissimilar comparables.

Despite the acknowledged difficulty in obtaining suitable comparable properties, the Board has given reduced weight to the market value conclusion in the appraisal report as the appraiser relied upon a sales which were mostly dissimilar to the subject in age, design, dwelling size and/or location. Furthermore, due to these dissimilarities, the appraiser applied substantial adjustments to each of the comparables, except no adjustment was applied for locational differences, despite that a majority of the sales were over 2.85-miles from the subject. Finally, the appraisal was prepared for purposes of a market value as of January 1, 2019, for an *ad*

valorem appeal assessment. The Board finds that the presentation of this evidence to establish market value as of January 1, 2022 is significantly less relevant, particularly where the sales utilized for the report all occurred in 2018, consist of dissimilar designs, sizes, ages and distant locations. In light of the foregoing criticisms, the Board finds that the appellant's appraisal did not provide a credible and reliable indication of market value as of January 1, 2022.

The courts have stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value. In Chrysler Corporation v. Property Tax Appeal Board, 69 Ill. App. 3d 207 (2nd Dist. 1979), the court held that significant relevance should not be placed on the cost approach or income approach especially when there is market data available. In Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill. App. 3d 9 (5th Dist. 1989), the court held that of the three primary methods of evaluating property for the purpose of real estate taxes, the preferred method is the sales comparison approach. The Board finds there are credible market sales contained in this record. Thus, the Board placed most weight on this evidence.

Having discounted the appraisal's conclusion of value, the Board finds that both parties submitted a total of eight suggested sales comparables for consideration. As outlined above, the Board has given less weight to the appellant's appraisal sales, due to differences in location, design, and/or building size. The Board has given reduced weight to board of review comparable #3, which is the least similar comparable in age being over 100 years old when compared to the subject.

The Board finds the best evidence of market value on this extremely limited record to be the board of review comparable sales #1 and #2, which are similar to the subject in location, design and some features which also sold more proximate in time to the lien date at issue. These board of review comparables sold in January 2020 and April 2021 for prices ranging from \$420,000 and \$430,000 or for \$203.98 and \$214.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$739,990 or \$209.10 per square foot of living area, including land, based on a dwelling size of 3,539 square feet, which is bracketed by the best comparable sales in the record on a per-square-foot of living area basis, including land. The subject's larger overall market value based on its assessment is logical as the subject is more than 40% larger than the best comparables in living area square footage, which logically leads to a higher overall value. Based on this evidence and after considering appropriate adjustments to the best comparables for differences in age, dwelling size and some features, 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

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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