



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

APPELLANT: Catherine Frigo
DOCKET NO.: 22-32947.001-R-1
PARCEL NO.: 12-02-128-008-0000

The parties of record before the Property Tax Appeal Board are Catherine Frigo, the appellant, by attorney Christopher G. Walsh, Jr., of Walsh Law, LLC 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: \$9,750
IMPR.: \$33,250
TOTAL: \$43,000

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 one-story dwelling of masonry exterior construction with 1,492 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a partial basement with finished area, 1½ bathrooms, and a two-car garage. The property has a 7,500 square foot site and is located in Park Ridge, Leyden Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant partially completed Section IV – Recent Sale Data of the Residential Appeal petition reporting that the subject property was purchased on February 14, 2019 for price of \$377,000. The seller was the Cathy Schleich Trust through the use of a Realtor with Keller Williams Success Realty, the parties to the transaction were not related family members and the property was advertised in

an unknown manner for an unknown period of time. The sale was not the result of a foreclosure proceeding and was not completed through the use of a contract for deed. To document the transaction, the appellant submitted a copy of the Settlement Statement reiterating the sale date and sale price. The document also depicted the distribution of commissions to two real estate firms. A brief by counsel with citations to prior decisions of the Property Tax Appeal Board urged the application of the 10% level of assessment to the 2019 sale of the subject property for this 2022 tax year appeal.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$37,700 in order to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,000. The subject's assessment reflects a market value of \$430,000 or \$288.20 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties located in the subject's assessment neighborhood code and ¼ of a mile from the subject. The parcels range in size from 5,940 to 7,125 square feet of land area and are improved with a class 2-03 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction. The homes are 66 to 70 years old and range in size from 1,229 to 1,549 square feet of living area. Each home has a full or partial basement, three of which have finished area, 1½ or 2 bathrooms, and three comparables have a one-car or a two-car garage. Comparable #3 has central air conditioning, and two homes have one and two fireplaces, respectively. Comparables #1, #3 and #4 sold from September 2020 to June 2022 for prices ranging from \$455,000 to \$585,000 or from \$293.74 to \$398.77 per square foot of living area, including land. The grid analysis also depicts the assessment data for the three sales which reflect estimated market values at the 10% level of assessment ranging from \$390,000 to \$450,000 or from \$251.78 to \$293.35 per square foot of living area, including land.

Additionally, as part of the board of review grid analysis, the subject was reported as having sold in March 2019 for a price of \$377,000 or \$252.68 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment reflecting an estimated market value of \$430,000, including land, and further reported that applying the average sale price of \$223.03 per square foot "adjusting for the subject's BSF" would result in a higher overall market value of \$430,261 [*sic*].¹

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

¹ It is unclear what calculation the board of review was applying as mathematically $\$223.03 \times 1,492 \text{ square feet} = \$332,761$. Alternatively, dividing the reported higher market value of \$430,261 by the living area of 1,492 square feet results in a price of \$288.38 per square foot of living area, including land.

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 provided evidence of the early 2019 purchase price of the subject property for \$377,000 in what appears to be an arm's length transaction which the board of review also reported in its grid analysis along with three suggested comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board finds the apparent arm's length sale of the subject property is dated for the valuation date at issue of January 1, 2022, particularly given the other similar sales in the record which are each more proximate in time to the lien date. The Board has given reduced weight to the subject's sale and to board of review #4 as these properties sold in 2019 and 2020, respectively.

Therefore, on this record, the Board finds the best evidence of market value to be board of review comparables #1 and #3 which sold in April 2021 and June 2022 for prices of \$455,000 and \$470,000 or for \$293.74 and \$306.39 per square foot of living area, including land. The subject has an estimated market value based on its assessment of \$430,000 or \$288.20 per square foot of living area, land included, which is below the best sales in the record both in terms of overall market value and on a per-square-foot basis.

Based on the foregoing analysis, the Property Tax Appeal Board finds the subject property is not overvalued and no reduction in the subject's assessment is warranted.

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Catherine Frigo, by attorney:
Christopher G. Walsh, Jr.
Walsh Law, LLC
111 West Washington Street
Suite 1150
Chicago, IL 60602

COUNTY

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