



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

APPELLANT: Walter Cercavschi  
DOCKET NO.: 22-32951.001-R-1  
PARCEL NO.: 09-33-209-026-0000

The parties of record before the Property Tax Appeal Board are Walter Cercavschi, 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 **A Reduction** 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:** \$5,156  
**IMPR.:** \$17,344  
**TOTAL:** \$22,500

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 multi-level dwelling of frame and masonry exterior construction with 1,109 square feet of living area. The dwelling is 65 years old. Features of the home include a partial basement with finished area and central air conditioning. The property has a 6,875 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-34 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 submitted evidence disclosing the subject property was purchased on August 13, 2021 for a price of \$225,000. The appellant reported that the sellers were S.M. Kontos and P.A. Owens as co-trustees of the Aileen J. Bishop Trust, the parties to the transaction were not related, and the property was sold through a realtor. The appellant also indicated the property was advertised for

sale, but that the method and length of advertisement were unknown. In further support of the appeal, the appellant submitted a copy of the settlement statement which lists the sale price of \$225,000, a settlement date of August 13, 2021, and depicts commissions being distributed to @Properties and Berkshire Hathaway. In a brief, the appellant argued that two prior cases decided by the Board support the appellant's position. Based on this evidence, the appellant requested a reduction in the subject's assessment 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 \$27,999. The subject's assessment reflects a market value of \$279,990 or \$252.47 per square foot of living area, land included, when using the 10% level of assessment for class 2 property 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 three comparable sales located within the subject's assessment neighborhood and within .25 of a mile of the subject.<sup>1</sup> The comparables consist of multi-level class 2-34 dwellings of frame and masonry exterior construction containing either 1,088 or 1,105 square feet of living area. The homes are either 59 or 64 years old. Each dwelling has a partial basement with finished area and a one-car or two-car garage. The parcels range in size from 8,289 to 8,676 square feet of land area. The comparables sold from June 2019 to August 2021 for prices ranging from \$288,659 to \$302,500 or from \$265.31 to \$273.76 per square foot of living area, including land. The board of review also reported that the subject sold in August 2021 for a price of \$225,000. Based on this 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in August 2021 for a price of \$225,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, and the property had been advertised on the open market. In further support of the transaction the appellant submitted a copy of the settlement statement. The board of review did not present any evidence to challenge the arm's length nature of the transaction. The Board finds the purchase price is below the market value reflected by the assessment. The Board gave less weight to the comparable sales submitted by the board of review, each of which lacks central air conditioning and features a garage unlike the subject. Based on this record the Board

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<sup>1</sup> No sale information was provided for comparable #2. The Board finds that the submission of equity evidence is not responsive to the appellant's market value claim, and the equity evidence presented by the board of review will not be further analyzed on this record

finds the subject's assessment is not reflective of market value and 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

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

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