



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

APPELLANT: Shirlee Smith  
DOCKET NO.: 22-33208.001-R-1  
PARCEL NO.: 09-07-408-061-0000

The parties of record before the Property Tax Appeal Board are Shirlee Smith, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C., 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:** \$10,906  
**IMPR.:** \$22,394  
**TOTAL:** \$33,300

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 approximately 1,587 square feet of living area.<sup>1</sup> The dwelling is approximately 66 years old having reportedly been built in 1956. Features of the home include a full basement with finished area, central air conditioning, 2½ bathrooms including the basement bathroom, a fireplace, and a two-car garage. The property has a 12,831 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The appellant in Section III of the petition reported a dwelling size of 1,587 square feet which is identical to the size data presented by the board of review. The appellant's appraiser included a schematic drawing of the subject dwelling and from that data reported the home has 1,630 square feet of above-grade living area. As the discrepancy is relatively minor and the issue herein is market value, the Board finds a reasoned and rational determination of the correct assessment of this property can be made on this record without resolving the conflict.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by Tom J. Boyle, Jr., an Associate Real Estate Trainee Appraiser, and David Conaghan, a Certified General Real Estate Appraiser, for the purpose of an *ad valorem* tax assessment. Through use of the sales comparison approach, the appraisers estimated the subject property had a market value of \$315,000 as of January 1, 2022.

As to the subject dwelling, Boyle inspected the property on November 1, 2023 and described the home as in average condition with an effective age of 7-12 years old. The subject basement reportedly flooded in April 2022 resulting in removal of part of the flooring which was never replaced (see photo in the appraisal report). In addition, Boyle stated the home has both residential views and also park views to the west and north.

The appraisers analyzed six sales of comparable properties located from .24 to .97 of a mile from the subject. The parcels range in size from 6,862 to 11,825 square feet and each is improved with a “ranch” dwelling of brick or brick and vinyl siding exterior construction. The homes range in age from 45 to 68 years old and range in size from 1,408 to 2,013 square feet of living area. Each comparable has a full basement, five of which have finished area, central air conditioning, 1½ or 2 bathrooms, and a one-car or a two-car garage. Five of the homes have one or two fireplaces. Each comparable was deemed to be in average condition and to have average kitchen and bath finishes like the subject. The sales occurred from June 2020 to November 2021 for prices ranging from \$320,000 to \$345,000 or from \$170.89 to \$241.77 per square foot of living area, including land.

Next, the appraisers applied adjustments to three of the properties for financing concessions. Adjustments were also applied to the sales for differences in lot size, exterior construction, and one property was adjusted for age. Four comparables were adjusted for superior bathroom count, and each comparable was adjusted for dwelling size. Four comparables necessitated adjustments for either lack of basement finish and/or lack of a basement bathroom. As the subject was described as having a “boiler” rather than a furnace, each comparable was adjusted downward \$5,000 for this difference and one comparable was adjusted upward for inferior garage capacity when compared to the subject. One comparable was adjusted for lack of a fireplace which is a feature of the subject. Through this process, the appraisers set forth adjusted sales prices for the comparables ranging from \$312,100 to \$352,960, including land.

In the addendum, the appraisers wrote in pertinent part “comparables considered include an adjusted sales price range of \$310,000 to \$355,000, after appropriate market supported adjustments are applied.” Boyle and Conaghan stated appraisal sale #5 had the fewest net adjustments, had the lowest gross adjustments, was closest in proximity to the subject and “was given all of the weight” when the appraisers reported a final market value opinion of \$315,000 as of January 1, 2022. Based on the foregoing evidence, the appellant requested an 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 \$36,123. The subject's assessment reflects a market value of \$361,230 or approximately \$227.62 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 located in the same neighborhood code as the subject and subarea of the subject. The four parcels range in size from 6,875 to 9,652 square feet of land area and are each improved with a class 2-03 one-story dwelling of masonry or frame or masonry exterior construction. The homes are either 62 or 64 years old and contain either 1,005 or 1,539 square feet of living area. Features include full basements, and one comparable has central air conditioning. The homes have 1 or 1½ bathrooms, and a two-car or a three-car garage. The comparables sold from November 2021 to November 2022 for prices ranging from \$315,000 to \$370,000 or from \$217.67 to \$368.16 per square foot of living area, including land.

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 documentary evidence in this appeal supports that a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal with an opinion of value as of the lien date at issue herein and the board of review submitted four suggested comparable sales to support their respective positions before the Property Tax Appeal Board.

The Property Tax Appeal Board has given little weight to the appraisal's conclusion of value which, after considering a series of six comparable sales, relied solely upon the appraisal sale #5, which sold in June 2020, some 18 months prior to the effective date of the opinion, and while the property sold for \$320,000, after adjustments the adjusted sale price was \$316,100. Yet, the unrefuted facts establish that the subject is slightly newer, has a larger lot, and has a fireplace when compared to appraisal sale #5. Moreover, the Board recognizes that the appraisers' conclusion of value for the subject is both *below* the adjusted sales price of appraisal sale #5 and also is *below* the actual range of adjusted sales prices set forth in the report. Given the data that was before the appraisers, the Board finds the value conclusion is not logical nor credible and does not support the final value opinion. Furthermore, the Board finds the failure of the appraisers to include consideration of additional appraisal sales in arriving at the value opinion is further troubling. Based on the foregoing analysis, the Board finds the appellant's appraisal's value conclusion for the subject of \$315,000, including land, lacks sufficient factual support in the record to be deemed a credible and reliable opinion of market value.

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 (2<sup>nd</sup> 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 (5<sup>th</sup> 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. Having discounted the opinion of value in the appellant's appraisal, the Board finds there are credible market sales contained in this record. Thus, the Board in this decision has placed most weight on this comparable sales evidence.

The Board has given reduced weight to appraisal sale #6, given its newer age of 45 years when compared to the subject. The Board has also given reduced weight to appraisal sales #1, #2 and #3, due to differences in dwelling size when compared to the subject. The Board has also given reduced weight to board of review sales #1, #2 and #3, each of which are more than 36% smaller than the subject dwelling and which also lack central air conditioning, a feature of the subject.

The Board finds the best evidence of market value in the record to be appraisal sales #4 and #5 along with board of review sale #4, which are each relatively similar to the subject in location, design, age, building size, land area, and several features. Adjustments for differences in age, bathroom count, dwelling size and/or fireplace feature are necessary to make these comparables more similar to the subject property. These three most similar comparables sold from June 2020 to October 2022 for prices of \$320,000 or \$335,000 or from \$200.00 to \$217.67 per square foot of gross building area, land included. The subject property's estimated market value as reflected by its assessment of \$361,230, land included, is above the range of these best most similar sales in this record.

After considering appropriate adjustments to the best comparable sales for differences in age, dwelling size and/or some features, the Board finds the subject property is overvalued and a reduction is warranted. The median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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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