



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Martin Coughlan  
DOCKET NO.: 22-33300.001-R-1  
PARCEL NO.: 14-31-421-027-0000

The parties of record before the Property Tax Appeal Board are Martin Coughlan, the appellant(s), 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:** \$19,642  
**IMPR.:** \$49,248  
**TOTAL:** \$68,890

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 dwelling of frame construction with 2,903 square feet of living area. The dwelling is approximately 132 years old. Features of the home include a full basement, central air conditioning, and a two-car garage. The property has a 2,806 square foot site and is located in Chicago, West Chicago Township, Cook County. The property is a class 2-06 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 estimating the subject property had a market value of \$685,000 as of November 11, 2020. The appraisal utilized the sales comparison approach analyzing four property sales, making adjustments for the differences of those properties when compared to the subject property. Appraiser indicates that a site visit was made on November 11, 2020. This appraisal contained information on four comparable sales properties which sold from October

2019 to July 2020 for sale prices from \$650,000 to \$685,000 or \$309.52 to \$422.84 per square foot of living area, land included in the sale price. The appraisal also contained one other property that had not yet sold at the time of the appraisal. The improvements on these properties ranged: in age from 24 to 130 years and in size from 1,392 to 2,100 square feet of living area. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,409. The subject's assessment reflects a market value of \$1,044,090 or \$359.66 per square foot of living area, including land, when applying the three-year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the proper assessment the board of review submitted information on four comparable sales properties for which sales occurred from December 2020 to May 2022 for sales prices from \$1,097,072 to \$1,700,000 or \$400.10 to \$742.36 per square foot of living area, land included in the sales price. The improvements on these properties ranged: in age from 110 to 131 years; and in size from 2,290 to 2,869 square feet of living area. 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 did meet 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 appraisal submitted by the appellant. Although this appraisal contains a total of five suggested comparable properties, one of those properties, Comparable #5, was not recorded as a sale at the time of the appraisal and one other, Comparable #2, was over 100 years newer than the subject but no adjustment was made in the appraisal for this factor. The board gives no weight to these two suggested comparable properties from the appraisal in this decision. The three other properties submitted in the appraisal indicate that the subject's assessment reflects a market value above the best evidence of market value in the record. In contrast, the board of review's evidence consists of unadjusted raw data concerning four comparable properties that lack any meaningful data for comparison to the subject property. Based on the evidence, the Board therefore finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is justified. The subject's assessment reflects a market value of \$1,044,090 or \$359.66 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$688,900 as of the assessment date at issue. Since market value has been established the 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.



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Chairman



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Member



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Member



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Member



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Member

DISSENTING: \_\_\_\_\_

**C E R T I F I C A T I O N**

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:

January 20, 2026

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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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