



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

APPELLANT: Michael Senda
DOCKET NO.: 22-33321.001-R-1
PARCEL NO.: 09-12-303-020-0000

The parties of record before the Property Tax Appeal Board are Michael Senda, 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: \$11,418
IMPR.: \$24,581
TOTAL: \$35,999

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 split-level dwelling of frame and masonry exterior construction with 1,212 square feet of living area. The dwelling is approximately 63 years old. Features of the home include a partial basement with finished area, central air conditioning, a one-car garage. The property has a 10,875 square foot site and is located in Glenview, 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 contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a restricted appraisal estimating the subject property had a market value of \$315,000 as of January 25, 2021. The appraisal was prepared by Paul Rowe, a certified residential real estate appraiser, to "assist [the owner] with the decision whether or not to sell" the property.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach by examining six comparable sales and one listing located within .26 of a mile of the subject. The comparables are improved with split-level dwellings ranging in size from 1,170 to 1,555 square feet of living area. The dwellings range in age from 58 to 64 years old. Each comparable has central air conditioning, a partial basement with finished area, and a one-car or two-car garage. One comparable has a fireplace and two comparables each have a sub-basement. The parcels range from 7,605 to 11,132 square feet of land area. The sales occurred from December 2019 to December 2020 for prices ranging from \$290,000 to \$387,000 or from \$215.43 to \$319.31 per square foot of living area, including land. Comparable #7 was listed for a price of \$365,000 or \$262.59 per square foot of living area, including land. Comparables #2 and #4 were adjusted for financing concessions. Adjustments were then applied for differences between the comparables and the subject property for sale date, condition, bathroom count, basement finish, and other features to arrive at adjusted prices ranging from \$313,500 to \$354,500. Based on this data, the appraiser arrived at a market value of \$315,000 or \$259.90 per square foot of living area, including land, as of January 25, 2021.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$35,999. The subject's assessment reflects a market value of \$359,990 or \$297.02 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 four comparable sales located within the subject's assessment neighborhood and within .25 of a mile of the subject. The comparables consist of multi-level class 2-34 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,173 to 1,616 square feet of living area. The dwellings range in age from 57 to 63. Each dwelling has a partial basement with finished area and a one-car or two-car garage. Three comparables have central air conditioning and one comparable has a fireplace. The parcels range in size from 5,500 to 11,100 square feet of land area. The comparables sold from April to November 2021 for prices ranging from \$355,000 to \$650,000 or from \$299.07 to \$402.23 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted an appraisal and four comparable sales for the Board's consideration. The Board gives less weight to the appraisal submitted by the appellant, which relied on sales that occurred in 2019 and 2020, less proximate to the January 1, 2022 assessment date at issue in this

appeal. The Board also gives reduced weight to board of review comparable #1, which differs from the subject in dwelling size.

The Board finds the best evidence of market value to be the board of review's comparables #2, #3, and #4, which are similar to the subject in age, location, dwelling size, and most features. These most similar comparables sold in April and July 2021 for prices ranging from \$355,000 to \$430,000 or from \$299.07 to \$366.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$359,990 or \$297.02 per square foot of living area, including land, which is within the range established by the best comparable sales in this record overall and below the range on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, 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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