



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

APPELLANT: Heather Cull
DOCKET NO.: 22-33709.001-R-1
PARCEL NO.: 17-06-118-023-0000

The parties of record before the Property Tax Appeal Board are Heather Cull, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo 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: \$35,120
IMPR.: \$89,880
TOTAL: \$125,000

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 2.5-story dwelling of masonry exterior construction with 3,454 square feet of living area.¹ The dwelling was constructed in 1880 and is approximately 141 years old. Features of the home include a crawl space foundation, central air conditioning, and a 2-car garage. The property has a 4,390 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as 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 of the subject property estimating a market value of \$1,250,000 as of May 5, 2020. The appraisal was prepared by William Beredimas, a Certified General Real

¹ The Board finds the best evidence of dwelling size was drawn from the appraisal submitted by the appellant which contained a sketch with dimensions and area calculations.

Estate Appraiser who inspected the interior and exterior of the subject property. The property rights appraised were fee simple. The intended use of the appraisal was to estimate the market value of subject property for a refinance transaction. The appraiser considered the subject property was in good condition and disclosed the subject property was fully renovated in 2015 and was converted from a 2-flat to a single-family residence.

In estimating the value of the subject property, the appraiser developed sales comparison approach to value utilizing six comparable sales and three listings that are located within .80 of a mile from the subject. The comparables have sites ranging in size from 2,400 to 3,750 square feet of land area and are improved with 1.5-story to 3-story dwellings ranging in size from 2,060 to 3,560 square feet of living. The dwellings are 16 to 135 years old. Six comparables have basements with finished area. Each comparable has central air conditioning and a 2-car garage. Comparables #1 through #6 sold from May 2019 to March 2020 for prices ranging from \$1,060,000 to \$1,325,000 or from \$348.31 to \$472.79 per square foot of living area, including land. Comparables #7, #8 and #9 had list prices ranging from \$1,150,000 to \$1,685,000 or from \$476.80 to \$590.46 per square foot of living area, including land. After considering date of sale adjustments to the three listings and adjustments to all the comparables for differences in site size, room count, gross living area, basement, basement finish, and/or private outdoor space when compared to the subject, the appraiser arrived at an estimated market value of \$1,250,000 as of May 5, 2020. Based on this evidence, the appellant requested a reduction in the subject property's total assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,486. The subject's assessment reflects a market value of \$1,435,440 or \$415.59 per square foot of living area, including land, when using 3,454 square feet and applying the level of assessment of 10% for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The board of review disclosed that 2021 was the first year of the General Assessment Cycle and no equalization factor was applied for the 2022 tax year in West Chicago Township.

In support of its contention of the correct assessment the board of review submitted information three comparable sales which have varying degrees of similarity to the subject in location, age, dwelling size and features. The comparables sold from December 2019 to April 2022 for prices ranging from \$1,718,750 to \$1,995,000 or from \$432.60 to \$681.35 per square foot of living area, including land. Based on this evidence the board of review requests confirmation of the subject's assessment.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Property Tax Appeal Board takes official notice that the subject property was the subject matter of appeal before the Board for the 2021 tax year under Docket No. 21-29846. (86 Ill.Admin.Code §1910.90(i)). In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$125,000 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2022 is an owner-occupied residence, which was not refuted by the board of review.

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 a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the total assessment as established by the Board for the 2021 tax year of \$125,000 should be carried forward to the 2022 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2021 tax year under Docket No. 21-29846 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$125,000.² The record indicates that the subject property is an owner-occupied dwelling and that 2021 and 2022 are within the same general assessment period. The record further indicates that no equalization factor was applied in West Chicago Township for the 2022 tax year. Furthermore, there was no evidence the subject property recently sold establishing a different fair cash value. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

² The Property Tax Appeal Board decisions for the 2021 and 2022 tax years are being issued contemporaneously by the Board.

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

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: _____

July 15, 2025

Clerk of the Property Tax Appeal Board

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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