



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

APPELLANT: Sean Hughes
DOCKET NO.: 22-35917.001-R-1
PARCEL NO.: 17-06-431-001-0000

The parties of record before the Property Tax Appeal Board are Sean Hughes, the appellant(s), by attorney Benjamin Bilton, of Worsek & Vihon LLP 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: \$22,750
IMPR.: \$46,250
TOTAL: \$69,000

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 two improvements. The front improvement is a two-story multi-unit dwelling of frame construction with 1,400 square feet of living area and a full basement. The back improvement is a 1.5-story dwelling of masonry construction with 1,360 square feet of living area and a full basement. The improvements are approximately 143 years old. The property has a 3,250 square foot site and is located in Chicago, West Chicago Township, Cook County. The front improvement is a class 2-11 property, and the back improvement is a class 2-03 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 \$690,000 as of January 1, 2021. The appraisal was prepared by a licensed associate real estate appraiser

trainee and supervised by a licensed real estate appraiser with an MAI designation. This appraisal included an inspection of the property on September 12, 2022.

The appraiser determined the subject's highest and best use as improved was its current use. The appraiser used the sales comparison approach to valuation of the subject property.

Under the sales comparison approach, the appraiser utilized six comparable sales located an undisclosed distance from the subject property. The comparable properties sites ranged in size from 2,400 to 3,125 square feet of land area and from 3,383 to 5,321 square feet of living area. The properties are each improved with a multi-unit apartment building and a coach house improvement that range in size from four to six combined units that were built from 1888 to 1906. The comparable properties sold from January 2018 to December 2020 for prices ranging from \$835,000 to \$1,200,000 or from \$206.73 to \$267.92 per square foot of living area, land included in the sales price. The appraiser adjusted for location, market condition/time, physical characteristics, average unit size, land-to-ground-floor area ratio, and age/condition. The appraiser concluded that based on the sales data and applying adjustments to the comparable sales for differences from the subject, the subject had a market value of \$690,000 or \$250.00 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$69,000 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 \$100,001. The record includes the Cook County Board of Review 2022 Assessed Valuations decision which indicates the total assessment for the subject property is \$100,000, and the Board relies on that figure. The subject's assessment reflects a market value of \$1,000,000 or \$362.32 per square foot of living area, including land, when applying the 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 correct assessment the board of review submitted information on four comparable sales properties, three of which were located within a ¼-mile of the subject while one was in the same subarea as the subject. The sales took place from November 2020 to May 2022 for sales prices from \$985,500 to \$1,287,500 or from \$223.44 to \$351.20 per square foot of living area, land included in the sales prices. These properties had improvements that were from 25 to 131 years old and had from 3,432 to 5,460 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 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 appraisal submitted by the appellant. The Board finds the appellant submitted what appears to be a credible appraisal report with reasonable and logical adjustments for differences from the subject which was not challenged by the board of review. The four comparable sales presented by the board of review lacked adjustments for significant differences when compared to the subject property. The subject's current assessment reflects a market value of \$1,000,000, which is higher than the appraised value. Based on the evidence presented, the Board finds the subject property is overvalued and a reduction commensurate with the appellant's request is warranted. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance 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:

May 19, 2026



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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