



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

APPELLANT: Frank Parilla
DOCKET NO.: 22-37152.001-R-1 through 22-37152.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Frank Parilla, the appellant, by attorney Francis W. O'Malley, of Worssek & 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-37152.001-R-1	09-26-202-024-0000	22,521	46,478	\$68,999
22-37152.002-R-1	09-26-202-036-0000	4,780	0	\$4,780

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 2,159 square feet of living area.¹ The dwelling is 65 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, and a two-car garage. The property has a 16,060 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-04 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 \$565,000

¹ The Board finds the appraisal submitted by the appellant, which contains a detailed property sketch with measurements and interior and exterior photographs, to be the best evidence in the record of the subject's dwelling size and features.

as of January 1, 2022. The appraisal was prepared by Tom Boyle, an associate real estate trainee appraiser, and David Conaghan, a certified general real estate appraiser. The purpose of the appraisal was to determine the market value of the subject property for an ad valorem tax appeal.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value by examining five comparable sales located within .77 miles of the subject. The comparables are improved with ranch-style dwellings of brick exterior construction ranging in size from 2,150 to 2,600 square feet of living area. The dwellings range from 46 to 68 years old. Each comparable has central air conditioning, one or two fireplaces, a full basement with four having finished area, and a two-car garage. The parcels range in size from 5,806 to 9,975 square feet of land area. The sales occurred from July 2019 to December 2021 for prices ranging from \$519,000 to \$565,000 or from \$216.87 to \$256.98 per square foot of living area, including land. Adjustments were made to comparables #1 and #2 for financing concessions. Adjustments were then applied for differences between the comparables and the subject property for site size, dwelling size, bathroom count, basement finish, and other features to arrive at adjusted prices ranging from \$522,000 to \$563,900. Based on this data, the appraiser arrived at a market value of \$565,000 or \$261.70 per square foot of living area, including land, as of January 1, 2022. The appellant requested the subject's assessment be reduced to reflect the appraised value.

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 \$73,779. The subject's assessment reflects a market value of \$737,790 or \$341.73 per square foot of living area, land included, when using the 10% level of assessment 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 one comparable sale located within the subject's assessment neighborhood and .25 of a mile from the subject.² The comparable is a one-story class 2-04 dwelling of masonry exterior construction with 2,031 square feet of living area. The comparable has two fireplaces, a full basement with finished area, and a two-car garage. The comparable has a 12,000 square foot parcel. The comparable sold in May 2022 for a price of \$750,000 or \$369.28 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.

² The Board finds that the submission of equity comparables is not responsive to the appellant's market value claim, and the equity evidence presented by the board of review will not be further analyzed on this record.

The parties submitted an appraisal and one comparable sale for the Board's consideration. The Board gives less weight to the value conclusion in 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 will instead examine the raw sales in the record.

The Board gives reduced weight to appraisal sale #2, which differs from the subject in dwelling size, and appraisal comparables #4 and #5, which sold less proximate to the assessment date at issue. The Board finds the best evidence of market value to be appraisal comparables #1 and #3 along with the comparable submitted by the board of review, which sold most proximate to the lien date at issue and are similar to the subject in age, dwelling size, and some features. These most similar comparables sold from January 2021 to May 2022 for prices ranging from \$525,000 to \$750,000 or from \$216.87 to \$369.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$737,790 or \$341.73 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Frank Parilla, by attorney:
Francis W. O'Malley
Worsek & Vihon LLP
180 North LaSalle Street
Suite 3010
Chicago, IL 60601

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602