FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Debra Suhajda
DOCKET NO.: 22-39323.001-R-1
PARCEL NO.: 14-07-311-011-0000

The parties of record before the Property Tax Appeal Board are Debra Suhajda, the appellant, by attorney Richard Shapiro, Attorney at Law in Evanston; 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:	$38,576
IMPR.:	$25,820
TOTAL:	$64,396

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 1.5-story dwelling of masonry exterior construction with 1,562 square feet of living area.[1] The dwelling was constructed in 1896 and is approximately 126 years old. Features of the home include a full basement, central air conditioning, and a 2-car garage. The property has a 4,822 square foot site and is located in Chicago, Lakeview Township, Cook County. The subject is classified as 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 $600,000 as of October 29, 2020. The appraisal was prepared by Steven Turbin, a certified residential real estate appraiser, for a refinance transaction.

[1] The Board finds the appraisal, which contains a detailed sketch with measurements, to be the best evidence of dwelling size in the record.

The appraiser developed the sales comparison approach to value by examining five comparable sales and one listing located within .84 of a mile of the subject. The comparables are improved with traditional, Victorian, or Cape Cod-style dwellings ranging in size from 1,218 to 2,355 square feet of living area. The dwellings range in age from 110 to 125 years old. Each comparable has a basement, four of which have finished area. Three comparables have central air conditioning, five comparables each have a 2-car garage, and one comparable has a coach house. The parcels range in size from 3,100 to 4,687 square feet of land area. The sales occurred from April 2019 to October 2020 for prices ranging from $490,000 to $730,000 or from $286.62 to $486.67 per square foot of living area, including land. Comparable #6 was listed for a price of $675,000 or $298.67 per square foot of gross building area, including land. Adjustments were applied for differences between the comparables and the subject property for dwelling size, bathroom count, and other features to arrive at adjusted prices ranging from $544,000 to $672,500. Based on this data, the appraiser arrived at a market value of $600,000 or $384.12 per square foot of living area, including land, as of October 29, 2020.

Based on this evidence, the appellant requested a reduced assessment reflective of 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 $64,396. The subject's assessment reflects a market value of $643,960 or $412.27 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, two of which are within .25 of a mile of the subject. The comparables consist of 1.5-story dwellings of frame exterior construction ranging in size from 1,516 to 1,741 square feet of living area. The dwellings range in age from 118 to 128 years old. Each dwelling has a full or partial basement, three of which have finished area, and either a 1.5-car or 2-car garage. Three comparables have central air conditioning. The parcels range in size from 3,125 to 3,556 square feet of land area. The comparables sold from September 2020 to August 2022 for prices ranging from $675,000 to $899,000 or from $411.59 to $516.37 per square foot of gross building 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 to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appraisal submitted by the appellant, which is as of October 2020 and relied on sales occurring in 2019 and 2020, less proximate to the January 1, 2022 assessment date at issue in this appeal. Likewise, the Board gives reduced weight to board of review comparables #1 and #2, which sold less proximate to the assessment date at issue.

The Board finds the best evidence of market value to be board of review comparable sales #3 and #4, which sold proximate to the valuation date at issue and are similar to the subject in age, dwelling size, and some features. These most similar comparables sold in November 2021 and August 2022 for prices of $790,000 and $899,000 or for $466.35 and $516.37 per square foot of gross building area, including land. The subject's assessment reflects a market value of $643,960 or $412.27 per square foot of gross building area, including land, which is below the two 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:

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: 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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