



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

APPELLANT: Robert S. Mulnix
DOCKET NO.: 22-41686.001-R-1
PARCEL NO.: 13-01-317-041-0000

The parties of record before the Property Tax Appeal Board are Robert S. Mulnix, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$15,483
IMPR.: \$19,517
TOTAL: \$35,000

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 one-story dwelling of masonry construction with 1,420 square feet of living area. The dwelling is approximately forty-eight years old. Features of the home include a full basement, central air conditioning, and a two-car garage. The property has a 4,837 square foot site and is located in Chicago, Jefferson Township, Cook County. The appellant disclosed that the subject property is owner-occupied during the lien year. The property is class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based, in part, on overvaluation. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$350,000 as of January 1, 2021. The appraisal was prepared by Charles Walsh, a licensed certified residential real estate appraiser. The appraisal used the sales comparison approach. The appraiser relied on three suggested sales comparables of dwellings within .67 miles of the subject

property that took place between November 2020 and October 2021 for amounts ranging from \$315,000 to \$410,000 or between \$210.00 and \$359.04 per square foot of living area, land included in the sale prices. The appraiser adjusted the sales prices to account for differences between the comparables and the subject. Photographs of the subject dwelling's exterior and interior were included with the appraisal. After applying the adjustments, the appraiser determined that the subject's market value was \$350,000.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four suggested class 2-03 equity comparable properties with varying degrees of similarity to the subject. The suggested comparable properties range in size from 1,546 to 1,751 square feet of living area and range in age from 69 to 74 years old. The appellant reported that the suggested comparable properties were within .38 miles of the subject property. The comparable properties have improvement assessments ranging from \$11.77 to \$16.50 per square foot of living area.

Finally, the appellant contends physical depreciation as a basis for the appeal. In support of this contention, the appellant submitted several photographs of the subject property suggesting water damage and foundation issues that negatively impact the value of the property. Based on this evidence the appellant requested a reduction in the subject's total assessment to \$32,196.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,001. The subject's assessment reflects a market value of \$410,010 or \$288.74 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject property has an improvement assessment of \$25,518 or \$17.97 per square foot of living area.

In support of the assessment, the board of review submitted information about sales of four suggested comparable properties. The suggested comparables were sold between April 2021 and September 2021 for amounts ranging from \$435,000 to \$649,000 or between \$312.28 and \$447.90 per square foot of living area, land included in the sales prices.

The board of review also submitted information of four suggested equity comparables with varying degrees of similarity to the subject. The suggested comparable properties ranged in size from 1,421 to 1,470 square feet of living area and ranged in age from 92 to 98 years old. The suggested properties were located within a quarter mile of the subject property and had improvement assessments ranging from \$21.07 to \$26.01 per square foot of living area. The board of review requested confirmation of the subject's assessment.

Conclusion of Law

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2021 tax year should be carried forward to the tax year at issue 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. 35 ILCS 200/16-185.

Additionally, section 10-15 of the Illinois Administrative Procedure Act states: "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board takes official notice that under 21-49200.001-R-1 it rendered a decision lowering the subject's assessment for tax year 2021 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2021 and the instant tax year of 2022 are in the same general assessment period for Jefferson Township. The Board further finds that the subject is owner-occupied based on the appellant's statement in Section II of the 2022 appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction subsequent to the Board's decision for the 2021 tax year, or that the Board's decision for the 2021 tax year was reversed or modified upon review. For these reasons the Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's 2021 tax year decision, plus the application of an equalization factor, if any.

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: June 16, 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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