FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jay Hausler
DOCKET NO.: 22-43092.001-R-1
PARCEL NO.: 14-19-330-017-0000

The parties of record before the Property Tax Appeal Board are Jay Hausler, the appellant(s), by attorney Max E. Callahan, of Siegel & Callahan, P.C. 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:	$37,500
IMPR.:	$18,500
TOTAL:	$56,000

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 is improved with a two-story, masonry-constructed multi-unit residential building built in 1886, containing a total gross building area of 3,195 square feet, including a basement that is finished as an apartment. The improvements contain three living units. The total building room count is 16 rooms**,** consisting of 8 bedrooms and 4 bathrooms**.** The property includes a detached two-car garage located at the rear of the site. The subject is situated on a 2,928-square-foot interior lot in the City of Chicago, Lake View Township, and is classified as Class 2-11 under the Cook County Real Property Assessment Classification Ordinance. The appellant reports that the property is not owner-occupied.

The appellants contend that the subject property is overvalued. In support of this position, they submitted a retrospective summary appraisal report concluding a market value of $560,000 as of

January 1, 2021. The appraisal was prepared by Gary J. Wydra, Certified Residential Real Estate Appraiser, of City-Wide Appraisal Services, Inc., who personally inspected the subject property on November 3, 2021. The purpose of the appraisal was to provide an opinion of the market value of the subject real estate as of the retrospective date of January 1, 2021, specifically to establish an equitable ad valorem tax assessment and for no other purpose.

The appraisal employs the sales comparison approach to estimate market value. For the sales comparison approach, the appraiser examined three comparable multi-family sales located within the subject's broader marketing area. All selected comparables were improved with multi-unit residential buildings similar in overall use and configuration to the subject. The comparable properties sold in late 2020 and early 2021, with unadjusted sale prices ranging from $517,500 to $650,000 and unadjusted price-per-square-foot amounts ranging from approximately $184.66 to $221.53. The appraiser evaluated each sale for differences in location, gross building area, age, condition, site size, and other relevant physical and economic characteristics. After analyzing the adjusted indicators and considering the subject's age, average condition, two-car garage, and overall utility, the appraiser concluded that a value of $560,000 was appropriate under the sales comparison approach. Based on the opinion of value contained in the appraisal, the appellant requests that the total assessed valuation for the subject be set at $56,000 for the year 2022 assessment.

The Board of Review submitted its Board of Review Notes on Appeal, disclosing a total assessment for the subject property of $73,000, which reflects an implied market value of approximately $730,000 based on the 10 percent assessment level for Class 2 property. Based on the reported building area of 3,194 square feet, the subject's implied market value corresponds to an overall market value of approximately $228.56 per square foot, land included.

In support of its position that the subject is not over-assessed, the Board of Review submitted assessment data for four comparable multi-unit residential buildings. The submitted grid reflects recent unadjusted sales for all four comparables, with sale dates ranging from May 2021 to January 2022 and sale prices ranging from $652,000 to $1,450,000 or $253.89 to $437.01 per square foot, land included. The Board relied on these unadjusted indicators as support for confirming the current assessment.

Based on this evidence, the Board of Review requested that the subject's assessment be confirmed.

In the rebuttal, the appellant asserts that the appraisal submitted in support of the appeal provides a credible and persuasive indication of the subject's market value because it was prepared by a licensed appraiser who personally inspected the property, reviewed its history, and analyzed comparable sales with appropriate adjustments for relevant differences. In contrast, the appellant argues that the Board of Review submitted nothing more than raw, unadjusted assessment and sales data, which has historically been considered unpersuasive and lacks the analytical support necessary to establish market value. Based on these distinctions, the rebuttal maintains that the

appraiser's concluded market value should be accepted and that the subject's 2022 assessment should be reduced accordingly.

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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 appellant submitted a retrospective appraisal prepared by a Certified Residential Real Estate Appraiser concluding a market value of $560,000 as of January 1, 2021. The appraisal was prepared for ad valorem tax purposes, was based on a personal inspection of the subject property and developed the sales comparison approach. The appraiser determined that the sales comparison approach provided the most reliable indicator of value and reconciled to a final value conclusion of $560,000.

The Board finds the appellant's appraisal to be the most persuasive and credible evidence of market value in the record. The appraisal is retrospective to the lien year at issue, based on an inspection of the subject property, and supported by analyses of proximate comparable sales.

In contrast, the Board of Review submitted assessment and sales information for four comparable multi-unit buildings. Although the Board of Review provided recent sales for these properties, the data consisted of unadjusted sale prices and unadjusted price-per-square-foot indicators, without adjustments for differences in location, configuration, age, condition, or other relevant characteristics. Unadjusted sales and assessment data, without analysis or adjustments, are insufficient to establish market value or to rebut a professionally prepared appraisal.

Accordingly, the Board finds that the subject property had a market value of $560,000 as of January 1, 2022. Based on the evidence presented, a reduction in the subject's assessment is 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: November 17, 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 9-215 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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