FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Chris Morley
DOCKET NO.: 22-43343.001-R-1
PARCEL NO.: 13-05-332-042-0000

The parties of record before the Property Tax Appeal Board are Chris Morley, the appellant, 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:	$10,463
IMPR.:	$18,237
TOTAL:	$28,700

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 property is a 4,185 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance. The subject improvement is an approximately 67-year-old, one-story dwelling of masonry construction with 912 square feet of living area. Features of the dwelling include one bathroom, a full basement, and a two-car garage.

The appellant contends assessment inequity and overvaluation as the basis of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales. The comparable properties are in the same neighborhood and 0.94 miles from the subject. They range in age from 65 to 75 years; in size from 874 to 960 square feet of living area; and sold between September 2020 and March 2023 for prices ranging from $215,500 to $303,000 or $245.72 to $315.63 per square foot. In support of the inequity argument the appellant submitted information on four equity comparable properties. The comparable properties are in the same neighborhood and 0.78 miles from the subject. They range in age from 60 to 70 years; in size from 877 to 972 square feet of living area; and have improvement assessments ranging from $15.25 to $17.33 per square foot of living area. The appellant is requesting a total assessment be reduced to $22,410.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $29,771. The subject's assessment reflects a market value of $297,710 or $326.44 per square foot of living area, including land, when applying the median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject property has an improvement assessment of $19,308 or $21.17 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties. The suggested comparable properties are in the same neighborhood and within a quarter mile of the subject of the subject. They range in age from 64 to 72 years; in size from 904 to 982 square feet; and have improvement assessments ranging from $21.32 to $31.66 per square foot of living area. The board of review requested that the assessment be confirmed.

In rebuttal the appellant argued the board of review did not submit any market evidence to support its assessed valuation of the subject property pursuant to 86 Ill.Admin.Code §1910.40(a). The appellant claimed the board of review's evidence was insufficient to support the assessment, failed to meet its obligations, the board of review's documents should be stricken, and board of review defaulted. 86 Ill.Admin.Code §1910.69(a). Alternatively, the appellant requested the board of reviews documents be given no weight.

The matter was set for hearing June 2, 2026, but prior to that date the parties waived hearing and requested the Board to decide the appeal on the evidence submitted.

Conclusion of Law

The record discloses the board of review submitted its Notes on Appeal and evidence timely and did not default. 86 Ill.Admin.Code §1910.40(a) ensures that the Board receives timely, complete, and properly formatted responses from the board of review, including all relevant evidence and any jurisdictional objections, to facilitate a fair and efficient appeal process.

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 meet this burden of proof and a reduction in the subject's assessment under this basis is warranted. As the Board found on the lower burden of proof, it will not address the taxpayer assessment inequity claim.

In accordance with the Board's procedural rules, it is recommended that "documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparable properties to the subject property" be submitted for an overvaluation argument based upon comparable sales. (86 Ill.Admin.Code §1910.65(c)(4)). The Board finds the best evidence of market value to be appellant's comparable property #5, #6, and #7. These properties sold for prices ranging from $245.72 to $315.24 per square foot, including land. The subject's assessment reflects a market value of $326.44 per square foot of living area, including land, which falls above the range established by the best comparable properties in this record. Based on this evidence the Board finds 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: September 15, 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

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