



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

APPELLANT: Kodi Freeberg
DOCKET NO.: 22-43927.001-R-1
PARCEL NO.: 13-24-315-002-0000

The parties of record before the Property Tax Appeal Board are Kodi Freeberg, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$12,875
IMPR.: \$19,125
TOTAL: \$32,000

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 1-story dwelling of frame exterior construction with 814 square feet of living area. The dwelling is 133 years old and features a full basement with finished area, central air conditioning, and a 2-car garage. The property has a 2,575 square foot site and is 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 appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within the subject's assessment neighborhood. The comparables consist of 1-story class 2-02 dwellings of wood exterior construction ranging in size from 716 to 844 square feet of living area. The homes range in age from 119 to 129 years old. Each dwelling has a full basement with finished area, central air conditioning, and a 1.5-car or 2-car garage. The parcels range in size from 2,500 to 3,150

square feet of land area. The comparables sold from March 2020 to July 2021 for prices ranging from \$266,000 to \$320,000 or from \$315.17 to \$393.60 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$28,130, for an estimated market value of \$281,300 or \$345.58 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,284. The subject's assessment reflects a market value of \$352,840 or \$433.46 per square foot of living area, land included, when applying 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 one comparable sale located in the subject's assessment neighborhood.¹ The comparable is a 1-story class 2-02 dwelling of frame exterior construction containing 933 square feet of living area. The dwelling is 119 years old and features a concrete slab foundation and a 1-car garage. The parcel contains 3,125 square feet of land area. The comparable sold in April 2021 for a price of \$515,000 or \$551.98 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to appellant comparables #1 and #3, which sold less proximate to the January 1, 2022 assessment date at issue in this appeal. The Board also gives less weight to the comparable submitted by the board of review, which differs from the subject in foundation and lacks central air conditioning, a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales #2 and #4, which sold proximate to the assessment date at issue and are similar to the subject in age, dwelling size, and features. These most similar comparables sold for prices of \$275,000 and \$320,000 or for \$384.08 and \$393.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$352,840 or \$433.46 per square foot of living area, including land, which is above 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 justified.

¹ 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.

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

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