



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

APPELLANTS: Gordon & Erin Kapes  
DOCKET NO.: 22-46345.001-R-1  
PARCEL NO.: 10-08-201-006-0000

The parties of record before the Property Tax Appeal Board are Gordon & Erin Kapes, the appellants, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, 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:** \$13,002  
**IMPR.:** \$81,998  
**TOTAL:** \$95,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story, colonial style dwelling of brick and stucco exterior construction with 4,298 square feet of living area.<sup>1</sup> The dwelling is approximately 26 years old. Features of the home include a full basement with finished area, central air conditioning, four full bathrooms, one half bathroom, two fireplaces and a two-car garage. The property has a 9,287 square foot site and is located in Glenview, Niles Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.<sup>2</sup>

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<sup>1</sup> The Board finds the best description of the subject is found in the appraisal submitted by the appellants, which contained a schematic diagram and dimensions of the improvements, along with interior and exterior photographs of the dwelling.

<sup>2</sup> The subject's property classification code is found in the evidence provided by the board of review, which was unrefuted by the appellants.

The appellants contend 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 \$950,000 as of January 1, 2022. The appraisal was prepared by Tom J. Boyle, Jr., an Associate Real Estate Trainee Appraiser and David Conaghan, a Certified Illinois Assessing Officer and a State of Illinois Certified General Real Estate Appraiser. The appellants' appraisers inspected the interior and exterior of the subject property on December 15, 2022 and observed that the subject is of good quality construction and is considered to be in average overall condition for the area.

Under the sales comparison approach to value the appraisers analyzed four comparable sales that are located from .26 to .87 of a mile from the subject property. The comparables have sites ranging in size from 7,500 to 16,080 square feet of land area. The comparables are improved with traditional style dwellings of brick, brick and stone or vinyl siding and brick exterior construction that range in size from 4,300 to 4,682 square feet of living area. The homes range in age from 7 to 22 years old and have other features with varying degrees of similarity when compared to the subject. The comparables sold from August 2020 to May 2021 for prices ranging from \$880,000 to \$1,025,000 or from \$197.35 to \$238.37 per square foot of living area, including land. The appraisers made adjustments to the comparables for differences from the subject resulting in adjusted prices ranging from \$872,950 to \$1,029,000. Using this data, the appraisers arrived at an estimated market value for the subject of \$950,000 as of January 1, 2022.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$95,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,999. The subject's assessment reflects a market value of \$1,099,990 or \$255.93 per square foot of living area, including land, using 4,298 square feet, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on three comparable properties, where sales data was only provided for comparable #2. Since no sales data was provided for comparables #1 and #3 in order to address the appellants' overvaluation argument, these two properties will not be further discussed in this analysis. Additionally, the Board finds comparable #2 reportedly sold for \$1 in January 2022, without further explanation. This "sale" will not be further described as a \$1 sale price is unlikely to be indicative of the subject's estimated market value and calls into question the arm's length nature of the sale.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted an appraisal of the subject property with an opinion of market value as of the lien date and the board of review presented one suggested comparable sale for the Board's consideration. As noted previously, board of review comparable #2 with a \$1 sale price, without additional information on the transaction, does not appear to be a sale reflective of market value and thus, was given no weight.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants. The appraisers chose four comparable sales located within .87 of a mile from the subject property. The appraisers adjusted the comparables for differences from the subject to arrive at an estimated market value of \$950,000 or \$221.03 per square foot of living area, including land as of January 1, 2022. The subject's assessment reflects a market value of \$1,099,990 or \$255.93 per square foot of living area, including land, which is above the appraised value. Based on this record, the Board finds the subject property had a market value of \$950,000 as of the assessment date at issue. Since market value has been established the Cook County Real Property Assessment Classification Ordinance for class 2 property of 10.00% shall apply which is also commensurate with the appellants' request. (86 Ill.Admin.Code §1910.50(c)(2)).

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: \_\_\_\_\_

October 21, 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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