



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

APPELLANT: Ehimwenman Ashley-Lauren
DOCKET NO.: 22-52900.001-R-2 through 22-52900.002-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ehimwenman Ashley-Lauren, the appellant, by attorney Howard J. Weiss, of Ziering & Weiss, P.C. in Northbrook; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-52900.001-R-2	17-03-102-018-0000	68,750	46,400	\$115,150
22-52900.002-R-2	17-03-102-019-0000	68,750	26,100	\$94,850

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 3-story dwelling of masonry exterior construction with 4,396 square feet of living area.¹ The dwelling was built in 1891 and is approximately 131 years old. Features of the home include a basement with finished area, central air conditioning, and three fireplaces. The property has a 5,500 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-09 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 disclosed the subject sold on October 11, 2022 for a price of \$2,100,000. The appellant completed Section IV of the appeal petition disclosing the sale was not between related parties,

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal which includes a sketch with measurements of the subject home.

the property sold using a realtor and was advertised for sale through the Multiple Listing Service for 223 days, and the sale was not due to foreclosure or by contract for deed. In support of the sale, the appellant submitted a copy of a settlement statement depicting Chicago Title Land Trust, as Trustee under Trust Agreement dated September 8, 2022 as the buyer and Chicago Title Land Trust Company, as Trustee under Trust Agreement dated November 25, 2020 as the seller and further depicting payment of realtors' commissions.

The appellant also submitted an appraisal estimating the subject property had a market value of \$2,100,000 as of September 16, 2022. The appraisal was prepared by Richard Kempf, a certified residential real estate appraiser, for a purchase transaction. The appraiser reported the subject home is in a dated condition, has not had recent updates, and has areas with water damage.

Under the sales comparison approach, the appraiser selected five comparables located from 0.06 to 0.26 of a mile from the subject. The parcels range in size from 1,376 to 2,600 square feet of land area and are improved with 3-story homes ranging in size from 2,280 to 4,666 square feet of living area. The dwellings range in age from 122 to 142 years old. Each home has a basement with finished area, central air conditioning, and two to six fireplaces. One comparable has a 2-car garage. Three comparables sold in January and March 2022 for prices ranging from \$2,100,000 to \$2,375,000 or from \$481.10 to \$1,041.67 per square foot of living area, including land. Two comparables were listed for prices of \$2,290,000 and \$2,474,000 or \$595.89 and \$782.42 per square foot of living area, including land, respectively. The appraiser adjusted the comparables for differences from the subject, including their superior condition compared to the subject, to arrive at adjusted prices from \$2,100,000 to \$2,562,000. The appraiser concluded a value for the subject of \$2,100,000 as of September 16, 2022.

The appellant submitted final decisions of the board of review disclosing the total combined assessment for the subject of \$369,985. The subject's assessment reflects a market value of \$3,699,850 or \$841.64 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price and appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal," In support of its contention of the correct assessment the board of review submitted information on three comparable sales² located within the same assessment neighborhood code as the subject, one of which is 0.25 of mile from the subject. The parcels range in size from 2,220 to 6,600 square feet of land area and are improved with 3-story, class 2-09 homes of masonry exterior construction ranging in size from 5,514 to 6,560 square feet of living area. The dwellings range in age from 7 to 138 years old. Each home has a basement, one of which has finished area, central air conditioning, and two or four fireplaces. Two comparables each have a 2.5-car or a 4-car garage. The comparables sold from February 2020 to July 2022 for prices ranging from \$5,450,000 to \$5,810,000 or from \$885.67 to \$988.39 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

² Comparable #4 is the second subject parcel.

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 appellant presented evidence of an October 2022 sale of the subject and an appraisal and the board of review presented three comparable sales in support of their respective positions before the Board. The Board finds the best evidence of market value to be the purchase of the subject property in October 2022 for a price of \$2,100,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV of the appeal petition disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 223 days. In further support of the transaction the appellant submitted a copy of the settlement statement.

The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board finds the subject's purchase price as reflective of market value is supported by the appellant's appraisal. The Board gives less weight to the board of review's comparables #2 and #3, which sold less proximate in time to the assessment date, are less proximate in location to the subject than the other sales in this record, and/or differ from the subject in dwelling size or age. The Board finds the remaining comparable presented by the board of review does not overcome its purchase price and the appraised value conclusion.

Based on this record the Board finds the subject property had a market value of \$2,100,000 as of January 1, 2022. Since market value has been determined the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ehimwenman Ashley-Lauren, by attorney:
Howard J. Weiss
Ziering & Weiss, P.C.
1416 Techny Road
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602