



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

APPELLANT: Scott & Victoria Kaplan  
DOCKET NO.: 22-53877.001-R-1  
PARCEL NO.: 14-32-133-025-0000

The parties of record before the Property Tax Appeal Board are Scott & Victoria Kaplan, the appellants, by attorney Christopher G. Walsh, Jr., of Walsh Law, LLC 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:** \$60,925  
**IMPR.:** \$124,075  
**TOTAL:** \$185,000

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 2-story dwelling of masonry exterior construction with 3,961 square feet of living area.<sup>1</sup> The dwelling is approximately 30 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces, 2.5 bathrooms, and a 2-car garage. The property has a 4,874 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of

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<sup>1</sup> The parties differ slightly regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellants' appraisal which contains a sketch with measurements of the subject home.

\$1,850,000 as of October 3, 2021. The appraisal was prepared by Charles Costa a certified residential real estate appraiser, to estimated market value as of October 3, 2021.

Under the sales comparison approach, the appraiser selected five comparables located within 0.39 of a mile from the subject. The parcels range in size from 2,500 to 4,248 square feet of land area and are improved with “traditional” or “contemporary” style homes ranging in size from 2,440 to 4,337 square feet of living area. The dwellings range in age from 2 to 147 years old. Each home has a basement with finished area, central air conditioning, and a 2-car or a 3-car garage. Four comparables sold from July 2020 to September 2021 for prices ranging from \$1,399,000 to \$2,075,000 or from \$387.64 to \$578.89 per square foot of living area, including land. One comparable was listed for a price of \$2,299,000 or \$530.09 per square foot of living area, including land. The appraiser adjusted the listing for not having sold and then adjusted the comparables for differences from the subject to arrive at adjusted prices from \$1,772,900 to \$2,166,020. The appraiser concluded a value for the subject of \$1,850,000 as of October 3, 2021.

Based on this evidence, the appellants requested a reduction in the subject’s assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$235,908. The subject's assessment reflects a market value of \$2,359,080 or \$595.58 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%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject, one of which is 0.25 of a mile from the subject and three of which are in the subject’s subarea. The parcels range in size from 3,000 to 4,650 square feet of land area and are improved with 2-story or 3-story, class 2-08 homes of masonry exterior construction ranging in size from 3,978 to 4,637 square feet of living area. The dwellings range in age from 10 to 22 years old. Each home has a basement with finished area, central air conditioning, one to four fireplaces, two to seven full bathrooms, one to three half bathrooms, and from a 2-car to a 3-car garage. The comparables sold from July 2019 to April 2022 for prices ranging from \$2,450,000 to \$4,250,000 or from \$615.11 to \$916.54 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 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 presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gives less weight to the board

of review's comparables #1, #2, and #4, for which no proximity to the subject was provided and were described only as located in the subject's subarea.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appraiser selected comparables that are located proximate to the subject and sold proximate in time to the assessment date. The Board finds the appraiser made reasonable adjustments to the comparables for differences from the subject. The Board finds the board of review's comparable #3, which is located 0.25 of a mile from the subject, does not overcome the appraised value conclusion after considering appropriate adjustments to this comparable for age and bathroom count when compared to the subject.

The subject's assessment reflects a market value of \$2,359,080 or \$595.58 per square foot of living area, including land, which is above the appraised value conclusion. The Board finds the subject property had a market value of \$1,850,000 as of the assessment date at issue. Since market value has been established 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: September 16, 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

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