FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Peter and Kristen Canalia
DOCKET NO.: 22-55990.001-R-1
PARCEL NO.: 04-28-400-022-0000

The parties of record before the Property Tax Appeal Board are Peter and Kristen Canalia, the appellants, by attorney David R. Bass, of Field and Goldberg, 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 ***No Change*** 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:	$74,500
IMPR.:	$115,500
TOTAL:	$190,000

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 "contemporary farm" dwelling of cedar and stone exterior construction with approximately 5,116 square feet of living area.[1] The dwelling was built in 2021 and is approximately 1 year old. Features include a full basement with 75% finished area, central air conditioning, 5 full bathrooms, a fireplace, a three-car attached garage and an inground swimming pool.[2] The property has a 29,800 square foot site and is located in

[1] The appellants' appraisers included a schematic drawing of the dwelling to support the size conclusion of 5,116 square feet of living area. The board of review reported a dwelling size that is 605 square feet larger than the appraisers. In the absence of data to support the size conclusion, the Board finds the appellants provided the best evidence of dwelling size.
[2] The parties differ in their descriptions of bathroom count of the subject. As the appraisers report an inspection was performed, on September 7, 2023, the Board finds the appraisers have the best data to describe the bathroom count.

Glenview, Northfield Township, Cook County. The subject is classified as a class 2-09 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 a 37-page appraisal prepared to estimate the market value of the subject for an equitable *ad valorem* property tax assessment by Tom J. Boyle, Jr., an Associate Real Estate Trainee Appraiser, and David Conaghan, CIAO, supervisor and a Certified General Real Estate Appraiser. The appraisers dated the report on September 11, 2023. Through use solely of the sales comparison approach to value, the appraisers estimated the subject property had a market value of $1,655,000 or $323.49 per square foot of living area, including land, as of January 1, 2022.

Boyle and Conaghan reported, in part, "there was not a sale of the subject property in the past three years of the effective date of the report." Nothing in the report discusses whether the dwelling was custom built by the appellants and no cost approach to value was prepared in the appraisal report for this 1-year-old-dwelling. As to the cost approach, the appraisers reported this approach "was not performed due to the unreliability in estimating various forms of depreciation (physical, functional, external) and also as market participants do not factor this approach in their value decisions."

As to the subject dwelling, the home was described as being in "average overall condition" for the market area and of good quality construction. In the grid analysis, the subject's condition was identified as "average+" despite the previous statement of condition. On September 7, 2023, Boyle performed an interior and exterior inspection of the subject, while Conaghan performed an exterior only inspection. The appraisers analyzed five sales of comparable properties located from .10 to .79 of a mile from the subject. The parcels range in size from 9,672 to 18,584 square feet which are each improved with a "Contemporary," "Traditional" or "Farmhouse" residential dwelling of brick, cedar siding, Hardie Board, brick, cedar and brick siding, stucco and stone, or cedar, stucco, and stone exterior construction. The appraisers described the subject as a "Contemporary Farm" dwelling. The homes range in age from 6 to 21 years old and range in size from 3,900 to 5,641 square feet of living area. Each comparable has a full basement, four of which have finished area. Features include 2 or 5 full bathrooms along with 1 or 2 half-baths, one, three or four fireplaces, and a two-car or a three-car garage. Each home has central air conditioning. Comparable #4 has an inground swimming pool. The comparables have various outdoor amenities, such as a porch, deck, patio and/or balcony. The sales occurred from July 2020 to October 2021 for prices ranging from $1,437,500 to $1,725,000, including land.

Next, the appraisers applied adjustments to the sales for differences in lot size, exterior construction, age, bathroom count, dwelling size, lack of basement finish, fireplace count, and/or garage capacity when compared to the subject property. Through this process, the appraisers set forth adjusted sales prices for the comparables ranging from $1,557,100 to $1,785,100, including land.[3] The appraisers recognized that the subject is 1 year old and stated the "comparables have a similar effective age range." The appraisers stated that listing data was examined for newly built area homes. "All the best comparables were used." Comparable #4 had the lowest net

[3] In the appraisal report, Boyle and Conaghan stated the "adjusted sales price range" was $1,545,000 to $1,785,000 which differs from the adjusted sales prices set forth in the grid analysis of the report.

adjustments, the lowest gross adjustments, was closest in proximity to the subject and has a pool, similar to the subject. The sale of comparable #4 occurred in October 2020, or about 14 months prior to the lien date at issue herein of January 1, 2022 for $1,600,000, including land.

In reconciliation based on the sales comparison approach, the subject was determined to have a market value of $1,655,000 or $323.49 per square foot of living area, including land, as of January 1, 2022 utilizing the dwelling size of 5,116 square feet. Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $190,000. The subject's assessment reflects a market value of $1,900,000 or $371.38 per square foot of living area, including land, when using a dwelling size of 5,116 square feet and 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 with sales data for comparables #1 and #2. While the Property Tax Appeal Board recognizes that board of review comparable sale #1 depicts a sale of the property in September 2021 for $1, without additional information regarding this sales price, the Board has not analyzed this property further as it does not appear to depict a typical arm's-length sales transaction truly reflective of market value. As to board of review comparable sale #2, the parcel contains 17,691 square feet of land area and is improved with a class 2-09 two-story dwelling of frame and masonry exterior construction. The home is 17 years old and contains 5,413 square feet of living area. Features include a full basement with finished area, central air conditioning, 6½ bathrooms, three fireplaces, and a three-car garage. This comparable sold in July 2022 for $2,160,000 or for $399.04 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants contend the board of review submission lacked documentation of the similarity, proximity and lack of distinguishing characteristics of the comparables to the subject property. In this regard, the appellants contend the board of review failed to provide any substantive, documentary evidence. The evidence consists of a grid sheet with photographs which the appellants contend is not substantive evidence as contemplated by the Property Tax Appeal Board.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal of the subject property, and the board of review submitted one comparable sale in support of the parties' respective positions before the Property Tax Appeal Board.

The Property Tax Appeal Board will briefly address the appellants' argument that the board of review did not supply supporting documentation related to the comparable sale #2 set forth in the grid analysis presented along with the "Board of Review Notes on Appeal."[4] More importantly, the Property Tax Appeal Board finds the appellants did not avail themselves of the opportunity provided with the submission of rebuttal to challenge or in any manner contradict or question the data presented by the board of review. Rebuttal is designed for that very function, to allow appellants the clear opportunity to research data concerning the opposing parties' comparables in order to establish any errors, omissions and/or differences in characteristics when compared to the subject which can include supporting documentation to do so. (86 Ill.Admin.Code §1910.66). Thus, on this record, the board of review comparable sale #2 was not refuted in this record.

The Board has given reduced weight to the appellants' appraisal opining a market value for the subject as of January 1, 2022 with the use of five sales, two of which occurred in 2020, and four of which consist of dwellings that are 18, 20 and 21 years old as compared to the 1 year old subject. In analyzing the appraisal, the Board has given reduced weight to appraisal sales #4 and #5, due to sale dates more remote in time to the valuation date at issue. The Board has also given reduced weight to appraisal sales #1 and #2, due to ages of 20 and 21 years old when compared to the subject. Furthermore, although not an ideal comparable property, the Board finds board of review comparable #2 to be closer in proximity to the subject than other sales in the record. Finally, the Board finds it highly suspect that no cost approach to value was performed for the subject 1-year-old dwelling. In conclusion, based on the foregoing analysis of the record, several inconsistencies outlined in this decision, and consideration of the opposing parties' sales data, the Board finds the value conclusion in the appellants' appraisal report lacks credibility and reliability as the appraisers failed to utilize the best, most recent, and most proximate sales data available at the time the report was prepared on or about September 7, 2023. Having discounted the opinion of value in the appraisal, the Board will turn to the six sales in the record.

For the reasons outlined previously, the Property Tax Appeal Board has given reduced weight to appraisal sales #4 and #5 which occurred in 2020. The Board has also given reduced weight to appraisal sales #1 and #2, given substantially older ages than the subject dwelling. As stated previously herein, the Board has not considered board of review sale #1 for $1 as a valid arm's length sale transaction.

Therefore, the Property Tax Appeal Board finds the best evidence of market value in the record to be appraisal sale #3 along with board of review comparable #2, which present varying degrees of similarity to the subject. The Board recognizes that appraisal sale #3 is approximately 23% smaller than the subject dwelling, suggesting substantial upward adjustments would be necessary to make this property more equivalent to the subject. Additionally, neither of these comparables has an inground swimming pool, indicating additional upward adjustments to each of these properties would be necessary for the lack of this amenity. Downward adjustments would be appropriate to board of review comparable #2 due to its greater fireplace count when compared

[4] The Board also recognizes that proof of market value "should" consist of documentation of not less than three comparable properties. (86 Ill.Admin.Code §1910.65(b)). The Property Tax Appeal Board finds the completion of the grid analysis with details of the individual properties meets the intent of the procedural rule.

to the subject. These two best comparable sales in the record sold in May 2021 and July 2022, dates most proximate to the lien date herein, for prices of $1,450,000 and $2,160,000 or for $371.79 and $399.04 per square foot of living area, including land. The subject's assessment reflects a market value of $1,900,000 or $371.38 per square foot of living area, including land, which is bracketed by the best, most recent comparable sales in the record presented by both the appellant and the board of review in terms of overall value and slightly below the best comparable sales on a per-square-foot of living area basis, including land.

In conclusion on this record and after considering appropriate adjustments to the best sales comparables for differences from the subject, the Board finds the subject property is not overvalued based on its assessment and a reduction in the subject’s assessment is not warranted.

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 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 <u>PETITION AND EVIDENCE</u> 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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