



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

APPELLANT: John Burks
DOCKET NO.: 22-58899.001-R-1
PARCEL NO.: 13-23-218-013-0000

The parties of record before the Property Tax Appeal Board are John Burks, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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: \$13,230
IMPR.: \$26,270
TOTAL: \$39,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed this “direct appeal” from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 1.5-story dwelling of masonry construction with 1,347 square feet of living area which is approximately 113 years old.¹ Features of the home include two full bathrooms, a full basement finished with a recreation room, and a 2-car garage. The property has a 3,780 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property² under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based in part on overvaluation. In support of this argument, the appellant completed Section IV - Recent Sale Data of the appeal petition disclosing the subject

¹ Some descriptive information was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal submission.

² One-story residence, any age, with 1,000 to 1,800 square feet of living area.

property was purchased in July 2020 for a price of \$395,000 from Devon Bank as Trustee. The appellant disclosed the parties to the transaction were not related; the property was sold by a realtor, Home Quest Inc.; the property was advertised for sale through the Multiple Listing Service; it was not sold due to a foreclosure action; and no contract for deed was utilized in the transaction. To document the sale, the appellant submitted a copy of the ALTA Settlement Statement associated with the sale of the subject property disclosing the sale date, sale amount, the parties to the transaction, and that real estate commissions were paid to two entities. The board of review did not present any evidence or argument challenging the arm's-length nature of the transaction or to refute any of the foregoing assertions. In addition, the board of review did not present any comparable sales or other evidence of market value in response to the appellant's overvaluation claim.

The appellant also contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of class 2-03 dwellings of frame or masonry construction ranging in size from 1,222 to 1,465 square feet of living area and ranging in age from 97 to 135 years old. Each comparable has a basement finished with either a recreation room or an apartment. Four comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$16,688 to \$19,447 or from \$12.59 to \$14.19 per square foot of living area. The appellant also submitted a brief along with the property information sheets from the Cook County Assessor's database for each comparable property. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$23,505 and a reduction in the total assessment to \$36,735.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,635. The subject's assessment reflects a market value of \$426,350 or \$316.52 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 subject property has an improvement assessment of \$29,405 or \$21.83 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties located within .25 of a mile from the subject or within the same "subarea" as the subject property. The comparables consist of 1.5-story class 2-03 dwellings of masonry construction ranging in size from 1,075 to 1,605 square feet of living area and ranging in age from 95 to 123 years old. The comparables each feature a full basement, one with formal recreation room; two comparables have central air conditioning; two have 1 fireplace; and three have a 2-car garage. Comparables #2 and #3 sold in October 2019 and April 2021 for prices of \$620,000 and \$487,550 or for \$499.60 and \$453.53 per square foot of living area, respectively. The four board of review comparables have improvement assessments ranging from \$24,975 to \$41,565 or from \$20.98 to \$27.33 per square foot of living area.

Conclusion of Law

The appellant contends in part that 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 Board finds the best evidence of market value to be the purchase of the subject property in July 2020 for a price of \$395,000. The appellant provided evidence demonstrating the sale had the elements of an arm's-length transaction. The appellant presented evidence that the parties to the transaction were not related; the property was sold by a realtor; and the property was advertised for sale. To document the sale, the appellant submitted a copy of the settlement statement associated with the sale of the subject property. The board of review did not contest any of the foregoing assertions or present any evidence to challenge the arm's-length nature of the transaction.

Additionally, the only evidence of market value presented by the board of review consists of two comparables sales. The board of review comparable sale #1 occurred in 2019, a date more remote in time than the sale of the subject property, and comparable #2 differs significantly from the subject in dwelling size, and lacks a garage which is a feature of the subject property. The Board finds the subject's purchase price of \$395,000 is below the market value of \$426,350 as reflected by the assessment. Therefore, based on this record, the Board finds a reduction in the subject's assessment reflecting the purchase price is justified.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e).

The parties submitted a total of nine equity comparables with varying degrees of similarity to the subject. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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:

May 19, 2026



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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