



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

APPELLANT: Benjamin & Gena Crane
DOCKET NO.: 23-21190.001-R-1
PARCEL NO.: 16-18-416-001-0000

The parties of record before the Property Tax Appeal Board are BENJAMIN & GENA CRANE, 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 **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: \$6,543
IMPR.: \$74,456
TOTAL: \$80,999

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 2023 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 frame and masonry exterior construction with 3,715 square feet of living area. The dwelling is approximately 97 years old. Features of the home include basement with finished area, central air conditioning and a 2-car garage. The property has a 4,674 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-06 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 \$710,000 as of January 1, 2023. The appraisal was prepared by Tom J. Boyle, Jr., an Associate Real Estate Trainee Appraiser and David Conaghan, Certified General Real Estate Appraiser.

The intended use of the appraisal report was to estimate the market value of the subject property as improved for ad valorem tax assessment. Users of the report included the taxpayer of record and various taxing bodies including the Property Tax Appeal Board. The appraiser indicated that the comparables properties used in the report have been taken from the subject market area and are considered the best available for this analysis.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting four comparable sales located from .12 to .99 of a mile from the subject property. The comparables have sites that range in size from 4,375 to 10,500 square feet of land area and are improved with two-story dwellings of average quality construction that range in size from 2,560 to 4,054 square feet of living area. The homes range in age from 100 to 124 years old. Each comparable has a basement, with three having finished area and a 2-car garage. Three comparables have central air conditioning and two comparables have one or two fireplaces. The comparables sold from March 2020 to January 2022 for prices from \$639,000 to \$690,000 or from \$157.62 to \$261.33 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in site size, design/style, age, dwelling size, unfinished basement area, garage count, kitchen/bath finishes and fireplace counts arriving at adjusted prices ranging from \$687,300 to \$738,300 and an opinion of market value for the subject of \$710,000.

Based on this evidence, the appellants requested the subject's assessment be reduced to \$71,000 which equates to a market value of \$710,000 or \$191.12 per square foot of living area, land included when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,999. The subject's assessment reflects a market value of \$809,990 or \$218.03 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 three sales comparables located within a subarea of the subject property. The comparables have site sizes of 6,300 or 6,543 square feet of land area and are improved with 2-story dwellings of frame or stucco exterior construction that range in size from 2,797 to 2,916 square feet of living area. The homes range in age from 104 to 110 years old. Each comparable has a basement, with one having finished area, and a 1-car or a 2-car garage. Two comparables have central air conditioning and one comparable has a fireplace. The comparables sold from July 2020 to August 2022 for prices ranging from \$659,000 to \$995,000 or from \$225.99 to \$344.05 per square foot of living area, land included. Based on this evidence, the board of review requests the subject's assessment be confirmed.

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

The appellants submitted an appraisal and the board of review submitted three comparable sales for the Board's consideration. The Board finds that the comparables selected by the appraiser are dissimilar to the subject in dwelling size and/or sold less proximate to the January 1, 2023 assessment date. As a result, less weight is given to the opinion of value for the subject as presented in the appraisal. The Board also gives less weight to the board of review's comparables #1 and #3 which sold less proximate to the January 1, 2023 assessment date than other properties in the record and comparable #2 which is less similar to the subject in dwelling size.

The board finds that none of the comparables are particularly similar to the subject as they all differ from the subject in key characteristics such as dwelling size and/or older sale dates. The comparable sales in this record sold from March 2020 to August 2022 for prices of \$639,000 to \$995,000 or \$157.62 to \$344.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$809,990 or \$218.03 per square foot of living area, including land, which falls within the range established by the comparable sales in the record. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment is not justified.

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

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: June 16, 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

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

APPELLANT

Benjamin & Gena Crane, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
200 S. Wacker Drive
Suite 820
Chicago, IL 60606

COUNTY

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