



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

APPELLANT: 1622-1624 W. Juneway Terrace  
DOCKET NO.: 23-30123.001-R-1 through 23-30123.008-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 1622-1624 W. Juneway Terrace, the appellant, by attorney Max E. Callahan, of Siegel & Callahan, 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 **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    |
|------------------|--------------------|-------|---------|----------|
| 23-30123.001-R-1 | 11-30-205-027-1001 | 1,714 | 10,166  | \$11,880 |
| 23-30123.002-R-1 | 11-30-205-027-1002 | 1,857 | 11,013  | \$12,870 |
| 23-30123.003-R-1 | 11-30-205-027-1003 | 3,043 | 17,945  | \$20,988 |
| 23-30123.004-R-1 | 11-30-205-027-1004 | 1,857 | 11,013  | \$12,870 |
| 23-30123.005-R-1 | 11-30-205-027-1005 | 1,857 | 11,013  | \$12,870 |
| 23-30123.006-R-1 | 11-30-205-027-1006 | 1,928 | 11,437  | \$13,365 |
| 23-30123.007-R-1 | 11-30-205-027-1007 | 1,928 | 11,437  | \$13,365 |
| 23-30123.008-R-1 | 11-30-205-027-1008 | 114   | 678     | \$792    |

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 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 seven-unit, three-story, residential condominium building. The dwelling was constructed in 1922. The property has a 6,500 square foot site located in Rogers Park Township, Cook County. The property is a class 2-99 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 submitted an appraisal estimating the subject property had a market value of \$990,000 as of January 1, 2021. The appellant disclosed on the appeal petition that the subject property is owner-occupied. Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,527. The subject's assessment reflects a market value of \$1,425,270 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 a condominium sales analysis based on one sale within the subject building.

The appellant submitted a rebuttal letter reiterating that the appraisal is the best evidence of market value for the subject property.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Property Tax Appeal Board takes official notice that the subject property was the subject matter of appeal before the Board for the 2022 tax year under Docket No. 22-25912. (86 Ill.Admin.Code §1910.90(i)). In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$99,000 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2023 is owner-occupied, which was not refuted by the board of review. The Board also takes notice that 2021 was the first year of the general assessment cycle for Rogers Park Township.

### **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 a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the total assessment as established by the Board for the 2022 tax year of \$99,000 should be carried forward to the 2023 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2022 tax year under Docket No. 22-25912 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$99,000. The record indicates that the subject property is an owner-occupied dwelling and that 2022 and 2023 are within the same general assessment period. The record further indicates that no equalization factor was applied in Rogers Park Township for the 2023 tax year. Furthermore, there was no evidence the subject property recently sold establishing a different fair cash value. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

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: \_\_\_\_\_

July 21, 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

1622-1624 W. Juneway Terrace, by attorney:  
Max E. Callahan  
Siegel & Callahan, P.C.  
141 W. Jackson  
Suite 1795  
Chicago, IL 60604

COUNTY

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