FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Harrison Mailey
DOCKET NO.: 23-31946.001-R-1 through 23-31946.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Harrison Mailey, 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
23-31946.001-R-1	32-05-311-017-0000	21,000	207	$21,207
23-31946.002-R-1	32-05-311-023-0000	1,293	0	$1,293

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 two parcels improved with a 1-story dwelling of masonry exterior construction with 2,156 square feet of living area. The dwelling was constructed in 1958 and is approximately 65 years old. Features of the home include basement, central air conditioning, two fireplaces and a 2-car attached garage and two 3-car detached garages. The property has a 59,850 square foot site and is located in Homewood, Bloom Township, Cook County. The subject is classified as a class 2-04 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 $225,000 as of January 1, 2023. The appraisal was prepared by Greg B. Nold, a Certified General Real Estate Appraiser, MAI.

The intended use of the appraisal report was to express the opinion of the estimated market value of the subject property for equitable ad valorem tax assessment purposes. Users of the report included the taxpayer of record, legal representatives and various taxing bodies including the Property Tax Appeal Board.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting five comparable sales located in Homewood. The comparables have sites that range in size from 16,359 to 75,010 square feet of land area and are improved with 1-story or 2-story dwellings of fair, average or good quality construction that range in size from 1,724 to 3,900 square feet of living area. The homes are 53 to 105 years old. Each comparable has from a 1-car to a 3-car garage and comparable #1 has an additional 2-car garage. The comparables sold from January 2021 to January 2022 for prices from $149,000 to $400,000 or from $81.89 to $133.33 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in location, dwelling size, design/features, land-to-building ratio, layout, age/condition and zoning arriving at adjusted sales prices per square foot of $86.43 to $117.95 per square foot, land included and an opinion of market value per square foot of $105.00 and a market value for the subject of $225,000, rounded.

Based on this evidence, the appellant requested the subject's assessment be reduced to $22,500 which equates to a market value of $225,000 or $104.36 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" for one of the subject's two parcels. The appellant submitted a copy of the "Cook County Board of Review" final decision which disclosed the subject has a combined total assessment of $42,932. The subject's assessment reflects a market value of $429,320 or $199.13 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 comparables, with three having sales data.[1] One comparable is located within the assessment neighborhood code of the subject and two comparables are located outside of the subject's assessment neighborhood code. The board of review's comparable #1 is the same property as the appraisal comparable #1. The comparables have sites that range in size from 19,000 to 111,078 square feet of land area and are improved with 1-story dwellings of frame and masonry or frame exterior construction that range in size from 1,852 to 3,932 square feet of living area. The homes are 62 to 70 years old. Each comparable has one or three fireplaces and a 2-car or a 2½-car garage. Two comparables have a basement and one comparable has a concrete slab foundation. One comparable has central air conditioning. The comparables sold from November 2020 to October 2022 for prices ranging from $320,000 to $450,000 or from $114.45 to $172.79 per square foot of living area, land included. Based on this evidence, the board of review requests the subject's assessment be confirmed.

[1] Comparable #4, with no sale information, shall not be further described or analyzed.

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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal and the board of review submitted information on three comparable sales, for the Board's consideration, one of which was also selected by the appraiser. The Board gave less weight to the board of review's comparables which are less similar to the subject in location, dwelling size, and/or design.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of $429,320 or $199.13 per square foot of living area, including land, which falls above the appraised value. The Board finds the subject property had a market value of $225,000 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:

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: 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

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