



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

APPELLANT: Kurt and Laura Kauffman
DOCKET NO.: 23-38749.001-R-2
PARCEL NO.: 14-29-400-068-1001

The parties of record before the Property Tax Appeal Board are Kurt and Laura Kauffman, the appellant(s); 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: \$214,47
IMPR.: \$33,976
TOTAL: \$55,423

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 one unit within a three-unit, two-story residential condominium building of masonry construction situated on a 3,000-square-foot parcel. The building is approximately 22 years old located in Chicago, within Lake View Township, Cook County. The property is classified as Class 2-99 under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this claim, the appellant submitted an appraisal estimating the subject property's market value at \$550,000 as of January 1, 2022. The appraisal employed the sales comparison approach and analyzed three comparable condominium sales located within 0.33 miles of the subject. These comparable properties sold between February 2021 and August 2021, with sale prices ranging from \$519,000

to \$548,000, living areas between 1,650 and 1,800 square feet, and sale prices per square foot ranging from \$297.22 to \$332.12.

The appellant also submitted data for three additional comparable sales from other buildings with sale dates between June 2022 and April 2024. These properties sold for prices ranging from \$620,000 to \$734,000, or \$344.44 to \$419.43 per square foot of living area, including land. These comparable properties share the same neighborhood code as the subject and are located between 0.10 and 0.20 miles from the property. The appellant further noted that the subject property last sold in February 2011 for \$317,500.

Based on this evidence, the appellant requests a reduction of the subject's assessment to \$55,423.

The Board of Review submitted its "Board of Review Notes on Appeal," disclosing a total assessment for the subject property of \$99,999. This assessment reflects an implied market value of \$999,990, or \$557.10 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.

In support of its position, the Board of Review submitted a "detailed listing" consisting of a property description, two photographs of the subject, and an online Redfin automated market value estimate of \$554,117. The Board did not submit an appraisal, a recent arm's-length sale of the subject property, comparable sales data, or construction cost information.

Conclusion of Law

The appellant contends that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of appeal, the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). Acceptable proof of market value may consist of an appraisal, a recent sale of the subject property, comparable sales, or documentation of construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds that the appellant has met this burden of proof and that a reduction in the subject's assessment is warranted.

As a preliminary matter, the Board finds that the Board of Review's submission is insufficient to permit a meaningful market value analysis. Under 86 Ill. Admin. Code §1910.65(c), recognized forms of market value evidence include an appraisal, a recent arm's-length sale, comparable sales, or construction cost documentation. The Board of Review provided none of these. Its submission consists solely of a property description, photographs, and an automated Redfin estimate. The automated estimate is unsupported by verifiable data or valuation methodology, does not qualify as admissible evidence of market value under Illinois assessment standards, and cannot be relied upon as a substitute for an appraisal or a properly developed comparable-sales analysis. Likewise, while the descriptive materials and photographs identify physical

characteristics of the subject property, they offer no basis for establishing or confirming market value.

Although the automated (Redfin) estimate submitted by the board of review does not constitute reliable evidence, it is notable that the estimate of approximately \$554,117 aligns with the appellant's position that the current assessment overstates the market value of the subject property. This figure remains substantially below the \$999,990 market value implied by the existing assessment.

The Board finds that the best and only competent evidence of the subject property's market value is the appraisal submitted by the appellant. The appraisal employed the sales comparison approach and analyzed three recent and proximate comparable condominium sales. The appraiser adjusted the sale prices of these comparable properties to account for differences from the subject property and concluded that the subject's market value as of January 1, 2022, was \$550,000.

Because the appraisal provides professionally developed, market-supported conclusions and because the Board of Review presented no admissible valuation evidence, the board did not conduct an independent comparable-sales analysis. The appraisal constitutes superior, credible, and persuasive evidence of market value and stands unrebutted in the record.

Accordingly, the Board finds that the record demonstrates, by a preponderance of the evidence, that the subject property is overvalued. A reduction in the assessment is therefore justified and 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: _____

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

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