FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robert P. Doyle
DOCKET NO.: 23-39930.001-R-1
PARCEL NO.: 14-33-420-051-1002

The parties of record before the Property Tax Appeal Board are Robert P. Doyle, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, 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:	$12,647
IMPR.:	$27,753
TOTAL:	$40,400

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 1,223 square foot condominium unit within a 3-story building of brick exterior construction. The building is approximately 133 years old and features a full, partially finished basement, central air conditioning, and a fireplace. The property has a 3,066 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. The appellant indicated on the appeal form that the subject is an owner-occupied residence.

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 $404,000 as of January 1, 2021. The appraisal was prepared by Gary Nusinow, a certified general real estate appraiser. The purpose of the appraisal was for an ad valorem tax appeal.

The appraiser developed the sales comparison approach to value by examining five comparable sales. The comparables consist of condominium units ranging in size from 1,004 to 1,273 square feet of living area. The buildings are 101 to 135 years old. Three comparables have central air conditioning, four comparables each have a fireplace, and one comparable has two off-street parking spaces. The sales occurred from October 2019 to March 2021 for prices ranging from $360,000 to $425,000 or from $317.18 to $405.38 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for condition, dwelling size, and other features to arrive at adjusted prices ranging from $363,000 to $424,750. Based on this data, the appraiser arrived at a market value of $404,000 or $330.34 per square foot of living area, including land, as of January 1, 2021.

Based on this evidence, the appellant requested a reduced assessment reflective of the appraised value.

The appellant also submitted a copy of the board of review final decision disclosing the total assessment for the subject of $48,999.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board a prior year under Docket Number 21-45811.001-R-1 in which the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to $40,400 based on the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal." The subject's assessment reflects a market value of $489,990 or $400.65 per square foot of living area, land included, when using the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted a document entitled Condominium Analysis Results for 2022, which was based on the adjusted appraised values of the subject and two other units in the subject building. Using these adjusted appraised values, the board of review arrived at a total consideration for the three units of $1,408,630, which results in a total combined assessment of the condominium building of $140,863 when applying the 10% Ordinance level of assessment for class 2-99 property. The board of review also listed three additional sales that were given consideration but were not included in the analysis. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

> 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 2021 tax year under Docket No. 21-45811.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to $40,400. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2021 and 2023 tax years are within the same general assessment period and no equalization factor was applied in North Chicago Township in 2023. Furthermore, the decision of the Property Tax Appeal Board for the 2021 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2020 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of $40,400, which is less than the 2023 assessment of the subject property.

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: May 20, 2025

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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