



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

APPELLANT: Mara Levin  
DOCKET NO.: 23-41280.001-R-1  
PARCEL NO.: 14-18-309-040-0000

The parties of record before the Property Tax Appeal Board are Mara Levin, the appellant(s), 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:

**LAND:** \$35,325  
**IMPR.:** \$22,675  
**TOTAL:** \$58,000

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 is improved with an owner-occupied, 74-year-old, two-story, single-family dwelling of masonry construction containing approximately 1,220 square feet of living area. Features of the dwelling include a full finished basement with a recreation room, one full bathroom, central air conditioning, and a two-car garage. The property is situated on a 3,925-square-foot site located in Chicago, within Lake View Township, Cook County. The property is classified as Class 2-05 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's market value to be \$525,000 as of the retrospective valuation date of January 1, 2021. The appraisal developed one of the three

traditional approaches to value, specifically the sales comparison approach. In conducting the analysis, the appraiser identified and analyzed six comparable sales deemed relevant to the valuation of the subject property.

The appraisal report reflects that an interior and exterior site visit was conducted on January 22, 2022. Additionally, the appraisal includes an addendum stating that the Fee Simple Market Value of the subject property, “expressly subject to the Assumptions and Limiting Conditions contained in this report,” as of the retrospective valuation date of January 1, 2021, is \$525,000.

Furthermore, the subject property was the subject of an appeal before the Property Tax Appeal Board in the prior year under Docket Number 2021-45416.001-R-1. In that matter, the Board issued a decision reducing the total assessment of the subject property to \$58,000, reflecting a market value of \$580,000, based upon the agreement of the parties and the evidence presented. The 2021 and 2023 tax years fall within the same general assessment period for Lake View Township, and the appellant has disclosed that the subject property is an owner-occupied residence.

The Board of Review Notes on Appeal report a total assessment of \$60,725 for the subject property, reflecting an implied market value of \$607,250. The board of review did not reference the 2021 Property Tax Appeal Board decision, which reduced the subject’s assessment pursuant to an agreement between the parties and the evidence submitted. In support of its assessment position, the board of review provided sales and equity data for four comparable properties.

### **Conclusion of Law**

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2021 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code provides, in relevant 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.

35 ILCS 200/16-185. Additionally, “Standard of proof. Unless otherwise provided by law or stated in the agency’s rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15. The Board takes official notice that it rendered a decision lowering the subject’s assessment for tax year 2021 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2021 and the instant tax year of 2023 are in the same general assessment period for Lake View Township. The Board further finds that the subject is owner-occupied based on the appellant’s response to Section 1b of the residential

appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction after the Board's decision for the 2021 tax year, or that the Board's decision for the 2021 tax year was reversed or modified upon review. For these reasons, the Board finds by a preponderance of the evidence that the subject's assessment should be carried forward to the 2023 tax year, pursuant to section 16-185 of the Property Tax Code, to reflect the Board's decision for the 2021 tax year, plus the application of an equalization factor, if any.

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:

April 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

Mara Levin, 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