



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

APPELLANT: Rose Marie Ticoli & Robin Geiger
DOCKET NO.: 23-43779.001-R-1
PARCEL NO.: 15-30-204-030-0000

The parties of record before the Property Tax Appeal Board are Rose Marie Ticoli & Robin Geiger, the appellants, by attorney Christopher G. Walsh, Jr., of Walsh Law, LLC 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 **No Change** 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: \$5,292
IMPR.: \$29,108
TOTAL: \$34,400

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of frame and masonry exterior construction with 1,680 square feet of living area. The dwelling is approximately 33 years old. Features of the home include a basement with finished area,¹ central air conditioning, and a 2-car garage. The property has a 3,920 square foot site and is located in Westchester, Proviso Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted evidence disclosing the subject property was purchased on August 11, 2020 for a price of \$320,000. The appellants completed Section IV of the appeal petition disclosing the parties to the sale were not related, the property sold using a realtor and was advertised for sale with the

¹ The listing sheet presented by the board of review disclosed the subject has finished basement area.

Multiple Listing Service, and the sale was not due to foreclosure or by contract for deed. In support of the sale, the appellants submitted copies of a settlement statement depicting payment of realtors' commissions and listing information.

The appellants also submitted a brief contending that the Board granted relief to an appellant in 2000 and 2003 tax year appeals for sales occurring three years before the assessment date. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,400. The subject's assessment reflects a market value of \$344,000 or \$204.76 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on twelve comparable sales, presented in three grid analyses that are renumbered as comparables #1 through #12 for ease of reference. One comparable is located on the same block as the subject, six comparables are located 0.25 of a mile from the subject, and five comparables are within the same subarea as the subject. The parcels range in size from 3,223 to 7,217 square feet of land area and are improved with 2-story, class 2-95 dwellings ranging in size from 1,388 to 1,950 square feet of living area. The dwellings are 33 or 36 years old. Eleven homes have a basement, two with finished area, and one home has a slab foundation. Each comparable features central air conditioning and a 1.5-car or a 2-car garage. The comparables sold from May 2021 to November 2023 for prices ranging from \$285,000 to \$445,000 or from \$205.33 to \$292.48 per square foot of living area, including land.

With regard to the subject's 2020 sale, the board of review presented a listing sheet indicating the property was listed for only 5 days. The board of review argued the subject had limited market exposure. The board of review further argued 2023 was the first year of the general assessment for the cycle and the 2020 sale should not be used as a basis for the subject's assessment for the cycle starting in 2023. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants presented evidence of an August 2020 sale of the subject and the board of review presented twelve comparable sales for the Board's consideration. The Board gives less weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue and is less likely to be indicative of market value as of that date, where more recent sales of

similar properties were presented by the board of review. The Board also gives less weight to the board of review's comparables #7 and #8, which sold in 2021, also less proximate in time to the January 1, 2023 assessment date, and to the board of review's comparables #6, #9, #10, and #11, due to substantial differences from the subject in dwelling size and/or foundation type.

The Board finds the best evidence of market value in the record to be the board of review's comparables #1 through #5 and #12, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and most features, although these comparables vary in similarity to the subject in site size and basement finish, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These six comparables sold for prices ranging from \$295,000 to \$440,000 or from \$205.43 to \$292.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$344,000 or \$204.76 per square foot of living area, including land, which is within the range established by the best comparable sales on a total market value basis and below the range on a price per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

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

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