



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

APPELLANT: Lynda Masters  
DOCKET NO.: 23-47191.001-R-1  
PARCEL NO.: 03-04-302-037-1263

The parties of record before the Property Tax Appeal Board are Lynda Masters, the appellant, by attorney Abby L. Strauss, of Schiller Law 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:** \$6,713  
**IMPR.:** \$16,287  
**TOTAL:** \$23,000

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 consists of a residential condominium unit located within a 544-unit condominium building that is approximately 30 years old. The unit has a 0.2812% ownership interest in the condominium building.<sup>1</sup> The building has a 3,183,134 square foot site and is located in Wheeling, Wheeling Township, Cook County. The subject unit is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant disclosed in the appeal petition that the subject is an owner-occupied dwelling.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV of the Residential Appeal petition. The appellant indicated that the subject sold for \$230,000 on January 4, 2022. The property was purchased from Amy Tobin

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<sup>1</sup> The best description of the subject was gleaned from the evidence presented by the board of review.

and the parties to the transaction were not related. The property was reported to have been sold through a realtor, Swanson Realty, by agent Cheryl Swanson and was advertised for sale for "85/265" days in a Multiple Listing Service (MLS). The appellant further indicated the property did not sell due to a foreclosure action nor by using a contract for deed. The appellant submitted a copy of the settlement statement which reiterated the purchase price, the settlement date, and disclosed commissions being paid to two entities. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the subject's purchase price of \$230,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessed value of the subject property as \$32,816. The subject's assessment reflects a market value of \$328,160 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 a condominium sales analysis based on 125 sales in the same condominium building which included the sale of the subject property. The board of review's evidence reiterated the sale of the subject in January 2022 for \$230,000. The board of review did not state the first year of the general assessment cycle but indicated that no township equalization factor was applied by county assessment officials. Based on this evidence, the board of review requested the subject's assessment be sustained.

In rebuttal, the appellant's counsel asserted that the board of review failed to address the issue before the Property Tax Appeal Board (PTAB) and the only credible evidence before PTAB, as to the subject's market value, was the evidence presented by the appellant.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Property Tax Appeal Board takes official notice that the subject property was the subject matter of appeal before the Board for the 2022 tax year under Docket No. 22-47116. (86 Ill.Admin.Code §1910.90(i)). In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$23,000 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2023 is an owner-occupied residence, which was not refuted by the board of review.

### **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 that this matter is controlled by Sec. 16-185 of the Property Tax Code (35 ILCS 200/16-185) and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the total assessment as established by the Board for the 2022 tax year of \$23,000 should be carried forward to the 2023 tax year 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 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.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2022 tax year under Docket No. 22-47116 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$23,000.<sup>2</sup> The record indicates that the subject property is an owner-occupied dwelling. The Board finds 2022 is the beginning of the general assessment period for Wheeling Township and that 2022 and 2023 are within the same general assessment period. The record indicates that no equalization factor was applied in Wheeling Township for the 2023 tax year. Furthermore, there was no evidence the subject property recently sold establishing a different fair cash value. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

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<sup>2</sup> The Property Tax Appeal Board decisions for the 2022 and 2023 tax years are being issued contemporaneously by the Board.

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

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: February 17, 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

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