



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

APPELLANT: Daniel King  
DOCKET NO.: 23-49403.001-R-1  
PARCEL NO.: 15-31-403-010-0000

The parties of record before the Property Tax Appeal Board are Daniel King, 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 **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:** \$8,610  
**IMPR.:** \$66,390  
**TOTAL:** \$75,000

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 2-story dwelling of frame and masonry exterior construction with 2,642 square feet of living area.<sup>1</sup> The dwelling is approximately 32 years old. Features of the home include a basement with finished area, central air conditioning, and a 2-car garage. The property has an 8,400 square foot site and is located in Western Springs, Proviso Township, Cook County. The subject is classified as a class 2-78 property 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 had a market value of \$680,000

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<sup>1</sup> The parties differ slightly regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal which includes a sketch with measurements of the home.

as of January 1, 2023. The appraisal was prepared by Garry Nusinow, a certified general real estate appraiser, to establish a retrospective market value.

Under the sales comparison approach, the appraiser selected three comparable sales<sup>2</sup> located from 0.33 to 0.57 of a mile from the subject. The parcels range in size from 6,000 to 6,600 square feet of land area and are improved with 2-story homes ranging in size from 2,303 to 3,048 square feet of living area. The dwellings are 25 to 42 years old. Each home has a basement with finished area, central air conditioning, and a 2-car garage. The comparables sold in July 2021 and April 2022 for prices ranging from \$645,000 to \$738,000 or from \$242.13 to \$297.44 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices from \$666,500 to \$722,000. The appraiser concluded a value of \$680,000 as of January 1, 2023 for the subject.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,000. The subject's assessment reflects a market value of \$750,000 or \$283.88 per square foot of living area, including land, 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 information on four comparable sales, one on the same block, one within 0.25 of a mile, and two in a different township than the subject. The parcels range in size from 6,750 to 10,300 square feet of land area and are improved with 2-story homes ranging in size from 2,473 to 3,067 square feet of living area. The dwellings are from 13 to 61 years old. Each home has a basement, one with finished area, central air conditioning, and a 2-car garage. The comparables sold from August 2021 to September 2022 for prices ranging from \$742,500 to \$1,059,000 or from \$300.24 to \$345.29 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the appraisal is the best evidence of market value compared to the raw unadjusted sales presented by the board of review. The appellant contended the board of review's comparables have recently been updated or rehabilitated as shown in their listing sheets and differ from the subject in design, condition, dwelling size, age, and other features. The appellant reported the board of review's comparable #4 is located 0.90 of a mile from the subject.

### **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

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<sup>2</sup> The appraisal references a fourth comparable but no adjustment grid for this property was included in the appraisal report despite the appraiser discussing the net adjustments and weight given to this property.

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

The appellant presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion as the appraiser relied on a fourth comparable, for which no adjusted grid was presented in the report. Moreover, two sales occurred in 2021, less proximate in time to the January 1, 2023 assessment date, when more recent sales were available as shown by the board of review's comparables. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of seven comparable sales for the Board's consideration. The board gives less weight to the appraisal sales #1 and #2 and the board of review's comparable #1, which sold less proximate in time to the assessment date than the other sales in this record, and to the board of review's comparables #2 and #3, which are less similar to the subject in dwelling size and/or age than the other sales in this record.

The Board finds the best evidence of market value to be the appraisal sale #3 and the board of review's comparable #4, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and some features, although these comparables have varying degrees of similarity to the subject in condition, site size, and other features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject.

These comparables sold for prices of \$685,000 and \$950,000 or \$297.44 and \$338.32 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$750,000 or \$283.88 per square foot of living area, including land, which is bracketed by the best two comparable sales in terms of total market value and below the best comparables on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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:

May 19, 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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