



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

APPELLANT: Anthony Fiscelli & Jill Fiscelli Trust  
DOCKET NO.: 23-51383.001-R-1  
PARCEL NO.: 18-06-416-006-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Anthony Fiscelli & Jill Fiscelli Trust, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **A Reduction** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,050  
**IMPR.:** \$97,950  
**TOTAL:** \$105,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision 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 3,106 square feet, two-story stone building on a 7,050 square feet parcel in Western Springs, Lyons Township, Cook County. The one-year-old improvement contained 3.5 bathrooms, a full basement, air conditioning, two fireplaces, and a two-car garage.

The appellant asserts overvaluation as the basis of the appeal. To demonstrate the assessment exceeded the subject's market value, the appellant submitted an appraisal that opined the market valued the subject at approximately \$1,050,000 as of January 1, 2023. Of the three accepted valuation approaches, the appraisal developed only the sales comparison approach. The appraiser relied on three sales of suggested comparables within 2.17 miles of the subject property. The sales occurred between June 2021 and March 2022 for \$935,000 or \$1,100,000, or between \$303.37 and \$411.83 per square foot of living area. Using the properties' listed characteristics, the appraiser made up to an 8.6% net adjustment on the comparables' sales prices to account for differences

between the comparables and the subject, which the appraiser inspected on November 27, 2023. After applying the adjustments, the appraiser determined that the subject's market value was \$1,050,000.

The county board of review responded in its "Notes on Appeal" that the subject was correctly assessed at \$113,000. The subject's assessment reflects a market value of \$459,530, or \$363.81 per square foot of living area when using the 10% Cook County level of assessment for class two properties. In defense of the assessment, the county board of review submitted information about four sales of purportedly comparable properties in the subject's subarea or subdivision. The suggested comparable sales sold between May 2020 and December 2021 for sales prices between \$238,000 and \$1,280,698, or \$81.53 and \$416.83 per square foot of living area.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessment for property tax purposes. When market value is the basis of the appeal, appellants must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of evidence of a recent sale or recent appraisal of the subject property, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellant met the requisite standard of proof.

Of the parties' submissions, the best evidence of market value resides in the appraisal submitted by the appellant. An appraiser attested to the appraisal's compliance with industry standards and included justifications for the adjustments, calculations, and assumptions used in the valuation. By contrast, the board of review submitted sales that contained unadjusted raw sales figures of unknown distance from the subject property—and that deviated widely in terms of sale price and closing date relative to the subject. Accordingly, PTAB finds the appellant credibly established the market valued the subject at \$1,050,000 in 2023. Because the \$113,000 subject assessment reflects a market value that exceeds the value established in this record (when applying the 10% assessment level for class two properties under the Cook County Real Property Assessment Classification Ordinance), PTAB concludes an assessment reduction is warranted. Accordingly, PTAB finds the appellant showed overvaluation by a preponderance of the evidence and the subject assessment in 2023 is reduced to \$105,000.

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:

June 16, 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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