



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

APPELLANT: Jason and Kaitlin Nisavic and Sweeney
DOCKET NO.: 23-53280.001-R-1
PARCEL NO.: 18-04-330-021-0000

The parties of record before the Property Tax Appeal Board are Jason and Kaitlin Nisavic and Sweeney, the appellants, by attorney Thomas E. Sweeney, of Siegel Jennings Co., LPA 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 **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: \$9,720
IMPR.: \$23,435
TOTAL: \$33,155

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 property is a 8,100 square foot site located in La Grange, Lyons Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance. The subject improvement is an approximately 135-year-old, two-story dwelling of frame construction with 2,100 square feet of living area. Features of the dwelling include two bathrooms, a full basement, air conditioning, and a two and a half-car garage.

The appellant's appeal is based on overvaluation. In support of this claim, the appellant submitted documentation showing that the subject property was purchased on October 23, 2020, for \$349,000. The appellant completed Section IV – Recent Sale Data of the appeal, indicating that the sale was conducted through a realtor, was not advertised for sale, was not the result of a

foreclosure but was a contract-for-deed transaction, and did not involve related parties. The appellant also submitted a supplemental memorandum stating the listing was exposed to the open market and the reason the price appears low is due to the poor condition of the improvement. The appellant argued the purchase was arm's length and produced the settlement statement as well as approximately 30 photographs showing areas of the improvement in need of repair. The appellant requested that the assessment be reduced to reflect the 2020 purchase price.

The Board of Review submitted its Notes on Appeal, reporting a total assessment of \$52,000. Based on the total assessment, the subject property's implied market value is \$520,000, or \$247.62 per square foot of living area, land included, when applying the 10% level of assessment for Class 2 property. In support of its contention of the correct assessment the board of review submitted information on four comparable properties. The suggested comparable properties are in the same neighborhood and within a quarter mile of the subject. They range in age from 130 to 134 years; in size from 1,780 to 2,684 square feet; and were sold between July 2022 and August 2023 or prices ranging from \$625,000 to \$1,075,000 or \$333.33 to \$400.52 per square foot including land. The board of review requested that the assessment be confirmed.

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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property on October 23, 2020, for \$349,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and supplemented that the property had been advertised for sale. In further support of the transaction the appellant submitted a copy of the settlement statement contemplating a transaction between a willing seller and a willing buyer. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction. The Board finds the purchase price is below the market value reflected by the assessment. Therefore, a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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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