



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

APPELLANT: Robert Wessel  
DOCKET NO.: 23-55049.001-R-1  
PARCEL NO.: 18-05-410-006-0000

The parties of record before the Property Tax Appeal Board are Robert Wessel, the appellant(s); 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:** \$7,800  
**IMPR.:** \$31,997  
**TOTAL:** \$39,797

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 an approximately 67-year-old one-story dwelling with 1,583 square feet of living area of masonry construction. Features of the home include a full basement, one bathroom, a fireplace and a two-car garage. The property has a 7,800 square foot site and is located in La Grange, Lyons Township, Cook County. The subject is classified as a class 2-03 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 information on six comparable sales. The appellant submitted these comparable sales in an appraisal format that he drafted, however, on the document itself, the appellant stated that this document is not an appraisal even though it was prepared by the appellant, who is an appraiser. The Board will not treat this document as an appraisal; however, the Board will evaluate and compare the comparable sales provided in the document to the sales comparables provided by the board of review. The comparables are located .41 miles to 1.12

miles away. The comparables are 60- to 69-year-old class one-story residences with masonry construction. The comparables were sold between July 2021 and October 2023. The comparables have sale prices per square foot between \$215.70 and \$287.23. The appellant is requesting a total assessment of \$38,800.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,523. The subject's assessment reflects a market value of \$455,230 or \$287.57 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The board of review stated that comparable #1 and comparable #4 are in the same "subarea" as the subject property, but did not state how far away comparable #2 and #3 are from the subject property. It should be noted, that as the appellant testified to during the hearing, and is evident in the record, these properties are located in Western Springs, and not in La Grange, where the subject is located. The comparables are 51- to 94-year-old one- or 1.5-story residences with masonry construction. The comparables were sold between July 2021 and June 2022. The comparables have sale prices per square foot between \$338.79 and \$413.53. The board of review is requesting that the current assessment be confirmed.

On November 13, 2025, a hearing was held in this matter attended by the appellant and a board of review representative. During the hearing, in his open statement and case in chief, the appellant, Mr. Wessel stated that his case is based on overvaluation. He disputed the condition of his property as "deluxe" as the board of review described. He stated that his property has a buckled floor, had past foundation repair, a garage in poor condition, rotted wood, and broken concrete. The Board accepted this testimony but acknowledged that described condition of the property was not a major factor in determining the outcome of this appeal. The appellant stated that his six comparables are located in La Grange whereas the board of review's comparables are located in Western Springs. He acknowledged the document provided is not an appraisal. The Board accepted this testimony and found that the adjustment made to comparable #6 would not be considered. The Board still treated the comparable sales from this document in the same regard as the board of review's sales comparables.

The board of review, in its case in chief argued that its submitted comparables are in close proximity to the property. However, as stated above, the board of review did not specify the proximity of two of the comparables to the appellant's comparables. The board of review stated that differences in number of stories are not material, and the main consideration should be the size of the property. The board of review argued that the properties are in a different town but still have a reasonable proximity to the subject property, and even for adjusting for the difference in location, the similarity of its comparables should be given greater weight than the appellant's comparables.

In his closing argument, the appellant continued to focus on differences in "average" versus "deluxe" condition. The board of review acknowledged that there are errors sometimes in descriptions of properties due to the high volume of properties and changes that are not reported to the Cook County Assessor, but overall, the description is reliable, and the Board accepted this explanation. Also, as stated the distinction of "average" versus "deluxe" was not a major deciding factor in this matter.

### **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 appellant's comparable sales #1, #2, and #5. As for comparables that are not best evidence, the appellant's other comparables were larger than the subject property. All of the board of review's comparables are smaller properties that are located in a different town and are farther away generally than the appellant's comparables. While being located in a different town than the subject does not lessen the persuasiveness of a comparable in itself, because the appellant's comparables were closer in size to the subject, closer in location generally, and located in the same town, overall, those comparables were more persuasive and met the preponderance of the evidence standard of a sales comparison appeal. The best comparables sold for prices ranging from \$231.25 to \$263.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$287.57 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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: \_\_\_\_\_

December 23, 2025



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Robert Wessel  
223 S. Peck Avenue  
La Grange, IL 60525

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602