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

APPELLANT: Kelly Rosales
DOCKET NO.: 23-55392.001-R-1
PARCEL NO.: 18-27-200-025-1041

The parties of record before the Property Tax Appeal Board are Kelly Rosales, the appellant(s), by attorney Nicholas T. McIntyre, of Much Shelist, 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 ***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:

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|---|---|
| **LAND:** | $1,175 |
| **IMPR.:** | $9,819 |
| **TOTAL:** | $10,994 |

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 600 square foot single condominium unit in a fifty-two-year-old single-story structure of masonry construction, in Justice, Lyons Township, Cook County. The subject is classified as 2-99 under the Cook County Real Property Assessment Classification Ordinance. Features of the home include one full bathroom and central air conditioning.

The appellant contends overvaluation as the basis of appeal. In support of its market value argument, the appellant completed Section IV – Recent Sale Data in its Residential Appeal Form indicating the subject property was purchased on November 9, 2022, for $95,000 or $158.33 per square foot of living area. The appellant indicates that the sale did not occur between family members, was sold by the owner without a realtor and was not advertised. The appellant submitted the settlement statement showing attorney fees paid to the seller's attorney only.

The board of review submitted its "Board of Review Notes on Appeal" stating the total valuation assessment for the subject property as $10,994 with an improvement assessment of $9,820. The valuation assessment reflects a market value of $109,940 when applying the 10% Cook County Real Estate Classification Ordinance assessment for class two properties, or $183.23 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on sixteen purported sales of condominium units in the same building as the subject property. The record contains no information on when any of these sales occurred and the record is ambiguous as to whether ten of these sales ever actually closed. The purported sales were for prices ranging from $35,000 to $136,000. The board of review arrived at a fair market value for the subject property by taking the sum of the sale prices of the comparable sales, multiplying that number by the percentage of ownership interest of those units and using that to calculate the total value for the entire building. The board of review then multiplied the percentage ownership interest of the subject property with the value of the entire building to arrive at a fair market value of the subject property as $112,149.

## Conclusion of Law

The appellant contends that 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 proven 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 a recent sale or 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 *did not* meet this burden of proof.

The Property Tax Appeal Board finds the subject's sale does not meet at least one of the fundamental requirements to be considered an arm's-length transaction. The undisputed evidence shows that the subject property was not posted on the Multiple Listing Service nor advertised or exposed to the public for sale in any other manner. Although we afford little weight to the board of review's evidence of fair market value, the Board finds that the appellant did not prove by a preponderance of the evidence that the subject was overvalued, and therefore a reduction based on market value 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:

C E R T I F I C A T I O N

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: September 15, 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

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