



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

APPELLANT: Daniel Durkin
DOCKET NO.: 24-21313.001-R-1
PARCEL NO.: 15-35-418-009-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Daniel Durkin, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in Homewood; 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: \$23,199
IMPR.: \$46,801
TOTAL: \$70,000

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 2024 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 4,116 square feet building of frame construction perched on a 21,090 square feet parcel in Riverside of Riverside Township, Cook County. The 134-year-old, class 2-06 residence per the Cook County Real Property Assessment Classification Ordinance featured four bathrooms, a full basement, and air conditioning.

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 \$695,000 as of January 1, 2023. Of the three approaches to value, the appraisal included only the sales comparison approach using five sales of suggested comparables within .85 miles of the subject property. The sales were for amounts ranging from \$627,500 to \$830,000, or between \$134.59 and \$205.41 per square foot of living area. The

appraiser applied total adjustments between 17.1% and 24.3% to bring the sold properties closer to the subject property's value.

The county board of review responded in its "Notes on Appeal" that the subject was correctly assessed at \$89,220. The subject's assessment reflects a market value of \$892,200, or \$216.76 per square foot of living area, given the 10% assessment level for class two properties in Cook County. In defense of the assessment, the county board of review submitted information about two sales of purportedly comparable properties in the subject's subdivision. These properties sold in September 2022 and July 2023 for \$1,300,000 (or \$278.13 per square foot) and \$1,200,000 (or \$340.23), respectively.

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 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 this burden of proof and a reduction in the assessment is warranted.

Of the parties' submissions, the best evidence of market value resides in the appraisal submitted by the appellant. A certified residential real estate appraiser attested to the appraisal's compliance with industry standards and included justifications for some of the adjustments, calculations, and assumptions used in the valuation based on comparable sales. Because the appraiser adjusted each sale significantly to mirror the subject property's value, PTAB decreases the credibility, and therefore the weight, of the value indicated by the sales comparison approach. By contrast, the board of review submitted two sales that contained unadjusted raw sales figures, both of which involved buildings that matched the descriptions of some of the appraiser's comparables. Because the board of review's evidence merits some credibility—particularly in light of the substantial, and therefore relatively incredible—adjustments in the appraisal, PTAB finds the appellant established the market valued the subject at approximately \$700,000 in 2024. Because the \$89,220 subject assessment reflects an implied market value that exceeds the demonstrated value, PTAB concludes an assessment reduction is justified. Accordingly, PTAB finds the appellant showed overvaluation by a preponderance of the evidence and the proper subject assessment for the tax year in question is \$70,000.

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:

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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