



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

APPELLANT: Samuel Block
DOCKET NO.: 24-22074.001-R-1 through 24-22074.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Samuel Block, the appellant, by attorney Max E. Callahan, of Siegel & Callahan, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-22074.001-R-1	11-30-410-028-0000	14,663	30,337	\$45,000
24-22074.002-R-1	11-30-410-029-0000	13,296	32,704	\$46,000

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 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 two Property Index Numbers (PINs), 11-30-410-028-0000 and 11-30-410-029-0000 situated on 5,332 and 4,835 square-foot sites respectively in Chicago, Rogers Park Township, Cook County. The improvements are two approximately 82-year-old, multi-level masonry apartments with 2,687 square feet of living area, each having four bathrooms on a slab foundation. The property is classified as Class 2-11 under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this claim, the appellant submitted documentation showing that the subject property of two parcels was purchased on July 25, 2022, for \$800,000. The appellant completed Section IV – Recent Sale Data of the appeal, indicating that the sale was conducted through a realtor, was not advertised on a multiple listing

service, was not the result of a foreclosure or contract-for-deed transaction, and did not involve related parties. The appellant also submitted a settlement statement, sales contract, and warranty deed. The sales contract shows the same agent and brokerage company for the buyer and seller. The appellant requested that the assessment be reduced on PIN ending in -029 to \$35,000 to reflect the 2022 purchase price.

The Board of Review submitted its Notes on Appeal, reporting a prorated total assessment of \$45,000 for the PIN ending in -028 with an August 2022 sale price of \$395,604 or \$147.23 per square foot of living area, land included. The board of review listed subject PIN ending in -029 as its comparable #1 with a total assessed value of \$46,000 with an August 2022 sale price of \$411,716 or \$153.23 per square foot of living area, land included. In support of its position, the Board of Review submitted three¹ comparable sales. They were not located in the same neighborhood, two were in a neighboring town, and the distance to the subject was undisclosed. The comparables were improved with Class 2-11 dwellings of frame or masonry construction, ranging in age from 83 to 126 years, lot sizes from 5,520 to 8,840 square feet, and improvements range from 2,510 to 3,192 square feet of living area. These properties sold between May 2022 and March 2024 for prices ranging from \$940,000 to \$1,500,000, or \$294.49 to \$597.61 per square foot of living area, land included. The Board of Review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The question is whether the sale of the subject is an arm's-length transaction such that the sale price reflects the subject's fair cash value. Indeed, "a contemporaneous sale between parties dealing at arm's length is not only relevant to the question of fair cash market value, [citations] but would be practically conclusive on the issue of whether an assessment was at full value." People ex rel. Korzen v. Belt Ry. Co. of Chicago, 37 Ill.2d 158, 161 (1967). However, "[i]n order for the sale price of property to be used as the market value, the transaction must be between a willing buyer and a willing seller, neither of whom are under compulsion to buy or sell, and no account should be taken of values or necessities peculiar to either party." Id. at 164 (citing City of Chicago v. Harrison-Halsted Building Corp., 11 Ill.2d 431 (1957); Ligare v. Chicago, Madison and Northern Railroad Co., 166 Ill. 249 (1897); and City of Chicago v. Farwell, 286 Ill. 415 (1918), overruled on other grounds by Forest Preserve Dist. of Du Page County v. First Nat. Bank of Franklin Park, 2011 IL 110759).

¹ Comparable #1 is the subject.

The appellant asserts that the sale of the subject was an arm's-length transaction, however it is missing the element of exposure to the open market as it was not advertised for sale. Standard market exposure means the property is typically listed openly and available to the general market, ensuring competition. Off-market transactions can still be arm's-length, but they require stronger evidence of independence. The buyer and seller must be unrelated—no family ties, business relationships, or personal connections that could influence the price or terms. Here the buyer and the seller used the same agent and brokerage company. Although the appellant stated the sale did not involve related parties, evidence is lacking that the buyer and seller have no personal or business relationship, and that the dual agency was properly disclosed, such as consent in writing. Additional evidence of independence to support that the transaction was arm's length would be fair market value pricing. The three comparable properties submitted by board of review are lacking in similarities and proximity, however the most similar in lot size, square footage, lack of air-condition, and number of bathrooms is comparable #2 which, for just one PIN, sold in March of 2024 for \$1,500,000 or \$597.61 per square foot of living area, including land.

On this record the appellant did not submit sufficient evidence to demonstrate the sale of the subject was an arm's length sale that reflects subject's fair market value; thus the Board cannot find that the sale of the subject an arm's-length transaction. As such, this sale has been given no weight in the Board's analysis. Since there is no other market value evidence proffered by the appellant, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued and a reduction in the subject's assessment is not warranted.

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: _____

October 20, 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 9-215 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

Samuel Block, by attorney:
Max E. Callahan
Siegel & Callahan, P.C.
141 W. Jackson
Suite 1795
Chicago, IL 60604

COUNTY

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