FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Adam Cullin
DOCKET NO.: 24-22316.001-R-1
PARCEL NO.: 16-07-315-033-0000

The parties of record before the Property Tax Appeal Board are Adam Cullin, the appellant(s), by attorney Michael R. O'Malley, of Schmidt Salzman & Moran, Ltd. 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 ***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:	$16,476
IMPR.:	$22,424
TOTAL:	$38,900

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 a 10,984 square foot site. It is improved with a 15-year-old, three-story, single-family dwelling of frame construction, with 2,561 square feet of living area. The subject property is located in Oak Park, Oak Park Township, Cook County and is classified as a 2-95 class property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and contention of law as the bases of the 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 30, 2021, for $389,000, the sale did not occur between family members, was sold by a realtor, and was advertised for sale online. Also, the appellant submitted a copy of the real estate contract. The appellant also submitted a copy of the board of review's written decision reflecting its final total assessment for the subject property of $51,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to $38,900.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total valuation assessment for the subject property of $51,000. The subject property's valuation assessment reflects a market value of $510,000, or $199.14 per square foot of living area, when using the Cook County Real Property Assessment Classification Ordinance for class 2 property of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four suggested comparables. Each comparable was improved with either a two-story or a three-story, single-family residence of either masonry or frame and masonry construction. The comparables ranged from 2,283 to 2,424 square feet of living area and from 12 to 30 years of age. The board of review's comparables sold between April of 2023 and June of 2024 for prices ranging from $525,000 and $745,000, or from $227.86 and $323.35 per square foot of living area. The board of review also included information in its grid analysis indicating the subject property sold in December of 2021 for $389,000, or $151.89 per square foot of living area.

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

Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair, voluntary sale where the owner is ready, willing, and able to sell but is not compelled to do so, and the buyer is likewise ready, willing and able but is not forced to do so. *Chrysler Corp. v. State Property Tax Appeal Bd.* 69 Ill. App. 3d 207.

The Board finds the best evidence of market value to be the sale of the subject property submitted by the board of review and appellant for $389,000. Appellant completed Section IV-Recent Sale Data, in its Appeal Form indicating the subject property sold on November 30, 2021, for $389,000, the sale did not occur between family members, was sold by a realtor, and was advertised for sale online. Also, the appellant submitted a copy of the real estate contract. Based on this record the Board finds the subject property had a market value of $389,000 as of January 1, 2024. Since market value has been determined, a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

Turning to the appellant's contention of law argument, Property Tax Appeal Board (PTAB) Rule §1910.69(a) "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. Additionally, "The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party ***shall submit a brief in support of his position*.**" 86 Ill.Admin.Code §1910.65(d). PTAB Rules also provide that the **"[f]ailure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeals Board … shall result in the default of that party."** PTAB Rules provide that "[u]nder the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. **Failure to do so will result in the dismissal of the appea**l." Ill.[1] Admin Code, Title 86, Chapter II, Part 1910, §1910.63(b) ("PTAB Rules"). (emphasis added).

In this case, the appellant selected "contention of law" on its Appeal Form as a basis of its appeal but did not include any evidence or a legal brief in support of said argument. The Board finds the appellant failed to provide the required legal brief in support of its selected "contention of law" argument and the Board declines to draw any unsupported inferences or conclusions on that basis.

[1] If a contention of law was the sole basis of this appeal a dismissal of this appeal would have been the likely outcome.

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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