



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

APPELLANT: Sietse Jonkman
DOCKET NO.: 24-25974.001-R-1
PARCEL NO.: 13-36-431-009-0000

The parties of record before the Property Tax Appeal Board are Sietse Jonkman, 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: \$17,500
IMPR.: \$90,000
TOTAL: \$107,500

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 an approximately 18-year-old, three-story, single-family home of masonry construction with 2,823 square feet of living area. Features of the building include a full finished basement, central air-conditioning, and a two-car garage. The property has a 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based, in part, on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 24, 2021, for a price of \$1,075,000. This evidence included answers to Section IV – Recent Sale Data on the Residential Appeal form. The answers showed that the seller used a realtor (Compass) and that the subject property was advertised for sale using the Multiple Listing Service for four days.

The answers further indicated that the sale was not between family members and was not due to a foreclosure action. In support of this contention, the appellant submitted a master settlement statement and a brief.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five Class 2-78 comparables with varying degrees of similarities to the subject. The appellant did not report the exact proximity of the comparables to the subject but disclosed that all the comparables had the same neighborhood code as the subject property. The comparables had improvement assessments ranging from \$23.87 to \$27.95 per square foot of living area.

Based on these arguments the appellant requested the subject's total assessment be reduced to \$91,434.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,000. The subject's assessment reflects a market value of \$93,500 or \$393.20 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance of 10%. The subject property has an improvement assessment of \$93,500 or \$33.12 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties, each of which had sales and equity data. The comparables were each within a quarter of a mile of the subject property and had the neighborhood code as the subject property.

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 the purchase of the subject property in May 2021 for a price of \$1,075,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold by using a realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 4 days. In further support of the transaction the appellant submitted a copy of a master settlement statement. There was no evidence from the parties that the subject was sold short or due to a foreclosure. While the sale is slightly over two and a half years from the lien date, and therefore a bit remote in time¹, the Board ultimately finds that the purchase price is the best evidence of market value and the Board finds the subject property had a market value of \$1,075,000 as of January 1, 2024, and that a reduction in the

¹ It should be noted that two of the board of review's market value comparables included sales from March 2021 and July 2021.

subject's assessment is justified on this basis. Since market value has been determined, the 10.00% level of assessment for Class 2 property under the Cook County Property Assessment Classification Ordinance shall apply.

The appellant also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #4, and #5 and the board of review's comparables #2 and #3. These comparables had improvement assessments that ranged from \$23.87 to \$53.83 per square foot of living area. The subject's improvement assessment of \$33.12 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: _____

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: _____

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

AGENCY

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