FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Paul Audrain
DOCKET NO.: 24-27765.001-R-1
PARCEL NO.: 14-31-127-031-0000

The parties of record before the Property Tax Appeal Board are Paul Audrain, the appellant, by attorney Joseph F. Locallo, of Amari & Locallo 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:	$23,490
IMPR.:	$56,510
TOTAL:	$80,000

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 is a 2,700 square foot site in Chicago, West Chicago Township, Cook County. The property consists of an approximately 125-year-old, two-story, dwelling of masonry and frame construction with 2,665 square feet of living area, three bathrooms, a full basement, air-conditioning, and a balcony. The property is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation as the basis of the appeal. In support of this argument, appellant submitted an appraisal estimating the subject property had a market value of $775,000 as of January 1, 2022. The appraiser utilized the sales comparison approach based on three comparable properties within 0.24 miles of the subject ranging in age from 129 to 155 years, in size from 1,476 to 2,647 square feet of living area and sold between March 2021 and October 2021 for prices ranging from $715,000 to $835,000, or from $315.45 to $489.50 per square feet

of living area, including land. Adjustments were made for financing, room count, gross living area, functional utility, garage, and accessory unit. Based on this evidence, appellant requests the subject property's total assessment be reduced to $77,500.

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 $1,110,000 or $416.51 per square foot of living area, including land, when applying the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted four comparable sales properties. Two of the properties were class 2-05, one was class 2-06 and the last was a class 2-11. Comparable #2 is within a quarter mile and the rest are an undisclosed distance from the subject. The comparable properties were each improved with a two-story masonry[1] dwellings ranging in age from 102 to 135 years, ranging in size from 1,974 to 2,315 square feet of living area, and sold between January 2022 and July 2023 for prices ranging from $1,150,000 to $1,705,000, or from $582.57 to $829.68 per square feet of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

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

The parties submitted seven comparable sales for the Board's consideration. The Board gives some weight to the appraisal but notes that it is a 2022 value date for a 2024 lien year. The Board gives little weight to the board of review comparables which are different classes, and within unknown distances, and the one similar class 2-06 appears to be of different construction. The Board finds the best evidence of market value to be the appraisal submitted by appellant with emphasis on appraisal comparable #3 which is more like the subject in location, total gross building area, functional utility, below grade space, and classification. The appraiser utilized the sales comparison and determined the market value for the subject property after adjustments. The subject's assessment of $111,000 reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of $800,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

[1] The photograph for the board of review comparable #4 shows a solid frame building.

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: November 17, 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

Paul Audrain, by attorney:
Joseph F. Locallo
Amari & Locallo
734 North Wells Street
Chicago, IL 60654

COUNTY

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