



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Christopher Ray Hughes  
DOCKET NO.: 24-30848.001-R-1  
PARCEL NO.: 17-06-127-029-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Christopher Ray Hughes, the appellant; 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:

<b>LAND:</b>	\$28,606
<b>IMPR.:</b>	\$52,394
<b>TOTAL:</b>	\$81,000

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 2,438 square feet building of brick construction on a 2,875 square feet lot located in Chicago, West Chicago Township, Cook County. The 139-year-old structure featured 2.5 bathrooms, a slab foundation, and detached two-car garage of 400 square feet. The subject property last sold in March 2017 for \$650,000. The appellant elected to use a recent appraisal to support the contention that the subject assessment does not reflect market value.

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 \$810,000 as of the January 1, 2024 assessment date. The appraisal used the sales comparison approach. The appraiser relied on four sales of suggested comparables within .28 miles of the subject property for purchase prices ranging from \$816,500 to \$970,000, or between \$307.97 and \$434.98 per square foot of living area. The appraiser adjusted

the sales prices to account for differences between the comparables and the subject. After applying the adjustments, the appraiser determined that the subject's market value was \$810,000.

The county board of review responded in its "Notes on Appeal" that the subject was correctly assessed at \$117,000. The subject's assessment reflects a market value of \$1,170,000, or \$479.90 per square foot of living area, when using the 10% Cook County Real Estate Classification Ordinance level of assessment for class 2 properties. In defense of the assessment, the county board of review submitted information about four sales of suggested comparable properties within a quarter mile of the subject. The suggested comparable sales sold between January 26, 2022 and November 8, 2022 for sales prices between \$915,000 and \$1,698,938, or \$412.91 and \$862.46 per square foot of living area.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in the assessment of the subject for property tax purposes. When market value is the basis of the appeal, the appellant must prove the property's market value 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 an appraisal of the subject property, a recent sale, 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 subject's assessment is merited.

Of the parties' submissions, the best evidence of market value resides in the appraisal submitted by the appellant.<sup>1</sup> A certified residential real estate appraiser attested to the appraisal's compliance with industry standards and included detailed justifications for the adjustments, calculations, and assumptions used in the valuation based on comparable sales. By contrast, the board of review submitted sales that contained unadjusted raw sales figures, only one of which featured characteristics sufficiently similar to those of the subject to serve as a comparable sale. Accordingly, PTAB finds the appellant credibly established the market valued the subject at \$810,000 in 2024. Because the \$117,000 subject assessment reflects a market value that exceeds the value established in this record (when applying the 10% assessment level for class 2 properties under the Cook County Real Property Assessment Classification Ordinance), PTAB concludes an assessment reduction is merited. 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 \$81,000.

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<sup>1</sup> PTAB notes discrepancies between the appellant's description of the subject and the board of review's description. Upon reviewing all of the evidence, PTAB considers these discrepancies immaterial to the 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.



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Chairman



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Member



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Member



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Member



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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:

January 20, 2026

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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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**COUNTY**

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