



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

APPELLANT: Michael Sahli
DOCKET NO.: 24-32068.001-R-1
PARCEL NO.: 16-02-118-008-0000

The parties of record before the Property Tax Appeal Board are Michael Sahli, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:

LAND: \$5,625
IMPR.: \$40,375
TOTAL: \$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 a two-story multi-unit dwelling with 3,551 square feet of living area of masonry construction. The dwelling was 111 years old. Features of the home include a full basement. The property has a 3,750 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales properties which sold from December 2022 to December 2023 for sales prices from \$150,000 to \$350,000 or from \$70.82 to \$92.89 per square foot of living area, land included in the sales prices. These properties were located within a 0.28-mile radius of the subject. The improvements were from 99 to 126 years old and were from 1,948 to 3,768 in square feet of living area. Appellant disclosed that this is not an owner-

occupied residence. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,000. The subject's assessment reflects a market value of \$460,000 or \$129.54 per square foot of living area, including land, when applying the level of assessment for class two 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 information on four comparable sales properties which sold from June 2022 to May 2024 for sales prices from \$543,000 to \$975,000 or from \$168.53 to \$245.84 per square foot of living area, land included in the sales prices. These properties were located within the same subarea as the subject. The improvements were from 116 to 132 years old and were from 3,222 to 3,966 in square feet of living area. Based on this evidence 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 parties submitted eight comparable sales properties for the Board's consideration in determining the argument of overvaluation of the subject property. After considering all the sales comparable properties submitted by the parties the Board finds that the comparable properties submitted by the parties lacked sufficient similarities with subject to allow a thorough analysis to determine if the subject was overvalued. Three of the appellant's suggested comparables were much smaller in square feet of living area than the subject. The remaining comparable offered by the appellant differed from the subject in number of bathrooms and garage space. All of the board of review's suggested comparables were of unknown proximity to the subject and all were greater than the subject in garage space.

While this Board finds that the board of review failed to provide evidence of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics to the subject, it is ultimately the appellant's burden of showing overvaluation in the assessment process by a preponderance of the evidence. The appellant failed to do so and based on the record before the Board it is unable to establish a range for determining market value of the subject property. Accordingly, the Board finds that the appellant failed to show by a preponderance of the evidence that the subject's improvement was overvalued in the assessment process, and a reduction in the subject's assessment on this basis 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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