



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

APPELLANT: William Benson
DOCKET NO.: 24-35293.001-R-1
PARCEL NO.: 14-29-417-054-0000

The parties of record before the Property Tax Appeal Board are William Benson, the appellant(s); 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: \$42,687
IMPR.: \$49,324
TOTAL: \$92,011

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 124-year-old two-story dwelling with 1,587 square feet of living area of frame and masonry construction. Features of the home include a partial basement, central air conditioning, a fireplace and a 1.5-car garage. The property has a 2,295 square foot site and is located in Chicago, Lakeview Township, Cook County. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance.

On March 23, 2026, a hearing was held in this matter via the WebEx virtual platform. The appellant appeared and Shaina Howell appeared on behalf of the Cook County Board of Review. The appellant testified during the hearing that he bought the subject property for \$680,000 in 2004. He argued that his neighbor's property was purchased in 2016 for \$705,000. The appellant stated that his property is a modest home, only has one bathroom and is being assessed higher than nearby single-family homes. The board of review clarified that appellant's

comparable #4 is actually 2,850 square feet as opposed to 2,843, but this difference was not considered significant by the Board. The board of review emphasized that the sales comparables provided by the appellant are outside the typical three-year range for comparable sales comparisons that are not relevant to the 2024 valuation of the subject property. The appellant objected to this analysis and continued to emphasize his own comparable sales.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables are located on the same block to 1.6 miles away. The comparables are 68- to 140-year-old class 2-04 or 2-10 two-story residences with frame or masonry construction. The comparables were sold between August 1984 and March 2016 for sale prices between \$108,000 and \$857,500. The comparables have sale prices per square foot between \$53.68 and \$437.50. The appellant is requesting a total assessment of \$62,457.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,011. The subject's assessment reflects a market value of \$920,110 or \$428.48 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The board of review did not state the distance of the comparables to the subject and also stated they are located in a different neighborhood. The comparables are 120- to 137-year-old two-story residences with masonry construction. The comparables were sold between February 2022 and February 2024 for sale prices between \$879,900 and \$1,305,000. The comparables have sale prices per square foot between \$587.78 and \$752.60. The board of review is requesting that the current assessment be confirmed.

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 Board finds that none of the comparables submitted by either party were particularly persuasive. The Board concurs with the board of review's argument during the hearing that the appellant's comparables are too remote to be a persuasive indicator of value for the 2024 tax year, as they were all outside the standard three-year consideration window for comparable sale determinations of value. However, the board of review's comparables are not located near the subject and are therefore also not persuasive. However, since the burden is on the appellant to show overvaluation and the appellant did not meet this burden in this matter. Based on this evidence the Board finds 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:

May 19, 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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