



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

APPELLANT: Christopher Good
DOCKET NO.: 24-39750.001-R-1
PARCEL NO.: 18-05-201-022-0000

The parties of record before the Property Tax Appeal Board are Christopher Good, the appellant, by attorney Max E. Callahan, of Siegel & Callahan, P.C. 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: \$7,205
IMPR.: \$78,995
TOTAL: \$86,200

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 property is a 6,550 square foot site located in LaGrange, Lyons Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance. The subject improvement is an approximately 18-year-old, two story dwelling of frame and masonry construction with 3,499 square feet of living area. Features of the dwelling include four bathrooms, a full basement, a fireplace, and a two-car garage.

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 \$862,000 as of January 1, 2023. The appraiser utilized the sales comparison approach based on three comparable properties that sold between April 2022 and September 2022 and determined the

market value for the subject property after adjustments. Based on this evidence, appellant requests the subject property's total assessment be reduced to \$86,200.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,575. The subject's assessment reflects a market value of \$945,750 or \$270.29 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. The comparable properties are in the same neighborhood, within a quarter mile of the subject, and are each improved with a class 2-78 dwellings. They ranged in age from 3 to 20 years, in size from 2,955 to 3,447 square feet of living area and sold between April 2021 and August 2023 for prices ranging from \$340,000 to \$1,100,000, or from \$105.10 to \$335.06 per square feet of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

ANALYSIS

The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No.2023-53211. In that appeal, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal. Pursuant to the Official Rules of the Property Tax Appeal Board, evidence from both parties in support of their respective opinions of the subject's market value as of the assessment date or equity of the assessment was requested.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board finds from its analysis of the record that the evidence in this appeal is not significantly different from that of the prior year. Since no substantially new evidence was presented to warrant a change from the previous year's decision, the Board finds that the assessment as established in the prior year's appeal is appropriate.

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: June 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Christopher Good, by attorney:
Max E. Callahan
Siegel & Callahan, P.C.
141 W. Jackson
Suite 1795
Chicago, IL 60604

COUNTY

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