



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

APPELLANT: Charles Snyder
DOCKET NO.: 24-39756.001-R-1
PARCEL NO.: 18-06-308-023-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Charles Snyder, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$10,729
IMPR.: \$72,075
TOTAL: \$82,804

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

A 2,770 square feet, two-story building of frame and masonry construction on an 8,415 square feet lot in Hinsdale, Lyons Township, Cook County constitutes the subject property. The 57-year-old residence included three bathrooms, central air conditioning, a two-car garage, and a fireplace.

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 \$575,000 as of January 1, 2023. Of the three accepted appraisal approaches, the appraisal included only the sales comparison approach. The appraiser relied on five sales of suggested comparables within .46 miles of the subject property. The sales occurred between January 2021 and November 2021 for amounts ranging from \$397,000 to \$637,500, or between \$183.20 and \$316.93 per square foot. Using the properties' listed characteristics, the appraiser made adjustments to address differences between the comparables and the subject,

though the appraiser neglected to quantify the net adjustments as a percentage of the comparable sale price. The appraisal also included a description of market condition changes from 2016 and 2017 through 2020. Finally, the certified appraiser opined that the highest and best use of the improved property was its present use after a January 23, 2024 inspection.

The county board of review responded in its “Notes on Appeal” that the subject was correctly assessed at \$82,804. The subject’s assessment reflects a market value of \$828,040, or \$293.93 per square foot of living area when using the 10% Cook County Real Estate Classification Ordinance level of assessment for class two properties. In defense of the assessment, the county board of review submitted information about four sales of purportedly comparable properties in the subject’s subarea. The suggested comparable properties sold between July 2021 and May 2023 for sales prices between \$720,000 and \$1,200,000, or \$294.12 and \$470.59 per square foot of living area. The involved improvements ranged from 24 to 31 years in building age and 2,343 to 2,690 square feet in area and contained a 1.5- or two-car garage and air conditioning.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessment for property tax purposes. When market value is the basis of the appeal, appellants must prove the value of the property 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 evidence of a recent sale or recent appraisal of the subject property, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellant fell short of this burden of proof and a reduction in the assessment is not merited.

In this record, the appellant submitted an appraisal that raises credibility concerns. First, the appraisal described conditions in the subject’s market between 2016 “through 2020”—but not as of 2024, the assessment year in question, nor even 2021, when every allegedly comparable sale occurred, according to the appraiser. Moreover, the appraiser selected sales of properties that deviated more than some of the board of review’s sales along salient factors such as specific distance from the subject, living area, and proximity of the sale to the assessment date without justifying those selections based on observable data. Given the failure to explain market conditions in the tax year in question and the glaring lack of a net adjustment calculation on sales that significantly differed from the subject, PTAB discounts the credit attributed to the final appraised value of \$575,000. Because the board of review supplied evidence that was at least as credible as the appellant’s that the 2024 assessment accurately reflects subject market value, PTAB finds the appellant failed to show by a preponderance that the subject was over-assessed or that a reduction in the assessment is 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

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

Charles Snyder, 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