FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Peter and Kristen Canalia
DOCKET NO.: 24-50356.001-R-1
PARCEL NO.: 04-28-400-022-0000

The parties of record before the Property Tax Appeal Board are Peter and Kristen Canalia, the appellant(s), by attorney David R. Bass, of Field and Goldberg, LLC 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 ***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:	$74,500
IMPR.:	$115,500
TOTAL:	$190,000

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 "contemporary farm" dwelling of cedar and stone exterior construction with approximately 5,116 square feet of living area.[1] The dwelling was built in 2021 and is approximately 1 year old. Features include a full basement with 75% finished area, central air conditioning, 5 full bathrooms, a fireplace, a three-car attached garage and an inground swimming pool.[2] The property has a 29,800 square foot site and is located in

[1] The appellants' appraisers included a schematic drawing of the dwelling to support the size conclusion of 5,116 square feet of living area. The board of review reported a dwelling size that is 605 square feet larger than the appraisers. In the absence of data to support the size conclusion, the Board finds the appellants provided the best evidence of dwelling size.
[2] The parties differ in their description of bathroom count of the subject. As the appraisers report an inspection was performed on September 7, 2023, the Board finds the appraisers have the best data to describe the bathroom count.

Glenview, Northfield Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a 37-page appraisal prepared to estimate the market value of the subject for an equitable *ad valorem* property tax assessment by Tom J. Boyle, Jr., an Associate Real Estate Trainee Appraiser, and David Conaghan, CIAO, supervisor and a Certified General Real Estate Appraiser. The appraisers dated the report on September 11, 2023. Through use solely of the sales comparison approach to value, the appraisers estimated the subject property had a market value of $1,655,000 or $323.49 per square foot of living area, including land, as of January 1, 2022.

As to the subject dwelling, the home was described as being in "average overall condition" for the market area and of good quality construction. On September 7, 2023, Boyle performed an interior and exterior inspection of the subject, while Conaghan performed an exterior only inspection. The appraisers analyzed five sales of comparable properties located from .10 to .79 of a mile from the subject. The parcels range in size from 9,672 to 18,584 square feet which are each improved with a "Contemporary," "Traditional" or "Farmhouse" residential dwelling of brick, cedar siding, Hardie Board, brick, cedar and brick siding, stucco and stone, or cedar, stucco, and stone exterior construction. The appraisers described the subject as a "Contemporary Farm" dwelling. The homes range in age from 6 to 21 years old and range in size from 3,900 to 5,641 square feet of living area. Each comparable has a full basement, four of which have finished area. Features include 2 or 5 full bathrooms along with 1 or 2 half-baths, one, three or four fireplaces, and a two-car or a three-car garage. Each home has central air conditioning. Comparable #4 has an inground swimming pool. The comparables have various outdoor amenities, such as a porch, deck, patio and/or balcony. The sales occurred from July 2020 to October 2021 for prices ranging from $1,437,500 to $1,725,000, including land.

Next, the appraisers applied adjustments to the sales for differences in lot size, exterior construction, age, bathroom count, dwelling size, lack of basement finish, fireplace count, and/or garage capacity when compared to the subject property. Through this process, the appraisers set forth adjusted sales prices for the comparables ranging from $1,557,100 to $1,785,100, including land.[3] The appraisers recognized that the subject is 1 year old and stated the "comparables have a similar effective age range." The appraisers stated that listing data was examined for newly built area homes. "All the best comparables were used." Comparable #4 had the lowest net adjustments, the lowest gross adjustments, was closest in proximity to the subject and has a pool, similar to the subject.

In reconciliation based on the sales comparison approach, the subject was determined to have a market value of $1,655,000, including land, as of January 1, 2022. Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision disclosing the total assessment for the subject of $190,000. The

[3] In the appraisal report, Boyle and Conaghan stated the "adjusted sales price range" was $1,545,000 to $1,785,000 which differs from the adjusted sales prices set forth in the grid analysis of the report.

subject's assessment reflects a market value of $1,900,000 or $371.38 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of the current assessment, the board of review submitted data on four sales comparables occurring from July 19, 2022, and June 12, 2024, for prices ranging from $2,000,000 to $2,595,000 or $376.08 to $479.14 per improved square foot. The board of review reports that all of its comparables are on the same block as the subject property.

The appellant submitted a written rebuttal to the board of review's comparable sales grid analysis asserting a contention of law pursuant to PTAB Rule 1910.65(c)(4) and 1910.63(c) arguing that the board of review has not provided independent documentation which verifies the information in its comparable sales grid analysis.

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 Property Tax Appeal Board has thoroughly examined the appraisal report and finds the value conclusion does not present a credible and reliable indication of the subject's estimated market value. The appraisal opines a market value for the subject as of January 1, 2022, with the use of five sales, two of which occurred in 2020, and four of which consist of dwellings that are 18, 20 and 21 years old as compared to the 1-year-old subject. In analyzing the appraisal, the Board has given reduced weight to appraisal sales #4 and #5, due to sale dates which are more remote in time to the valuation date at issue.

On this limited record, the Board has analyzed appraisal sale comparables #1, #2 and #3 as presenting the best available market value in the record with sales dates that occurred in 2021, more proximate in time to the lien date at issue. These properties sold for prices of $1,437,500 and $1,450,000 or from $257.05 to $371.79 per square foot of living area, including land. Each of these comparables necessitate upward adjustments for older ages when compared to the subject which is a 1-year-old dwelling. In addition, these comparables necessitate additional upward adjustments to account for the swimming pool, which is a feature of the subject, but not an amenity of any of these comparables. Finally, each of these comparable sales necessitates various adjustments due to differences in dwelling size and lot size, when compared to the subject. The subject's assessment reflects a market value of $1,900,000 or $371.38 per square foot of living area, including land, which is above the best comparable sales prices in terms of overall value and within the range of these comparable sales on a per-square-foot of living area basis, despite that the subject is superior to these properties in age and pool feature.

In conclusion, after considering appropriate adjustments to the best sales comparables for differences from the subject, the Board finds the subject property is not overvalued based on its assessment and a reduction in the subject's assessment is not warranted.

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:

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: November 17, 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 9-215 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.

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